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ASSESSMENT VALUATIONS  
by  
PROVINCES  
1919, 1920, 1921.

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Published by Authority of the Hon. J. A. Robb, M. P.,  
Minister of Trade and Commerce.

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OTTAWA

1923





DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA

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Dominion Statistician; R.H.Coats, B.A., F.S.S.  
Chief, Finance Statistics Branch; Colonel J. R.Munro

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Assessment Valuations in Canada by Provinces  
1919, 1920, 1921

During recent years there has been a rapidly increasing interest in the statistics of national wealth as the basis of public finance, Dominion, Provincial and Municipal.

An important sidelight on its amount and rate of growth may be obtained from the assessed valuation of property held by private individuals and corporations throughout the Dominion, though it must of course, be understood that assessment values, especially in certain provinces, and everywhere in the rural districts, represent but a fraction of the selling price of property. More especially is this true in recent years, when assessors generally and properly did not raise their assessments to correspond with the prevailing inflation in values. In spite of this fact, the assessed value of taxable real property in Canada showed in the years under consideration (1919-1921) an increase from \$5,944,327,685 in 1919 to \$6,276,317,172 in 1921, an increase of over one billion dollars.

The rate of assessment, which is generally moderate throughout the country, is particularly low in the Maritime Provinces where, however, personal property as well as real property is assessed, as is also the case in Alberta. Incomes in 1921 were assessed for taxation in Nova Scotia, New Brunswick, Ontario and Saskatchewan, while the values of exempted property belonging to churches, charitable institutions, etc. are given for 1921 for Nova Scotia, Quebec, Ontario, Saskatchewan and British Columbia.

The Statistics contained in the present bulletin have been prepared by the Finance Statistics Branch of the Dominion Bureau of Statistics in co-operation with the bureaus or departments of municipal affairs established in recent years in all the provinces except New Brunswick and Prince Edward Island, where, however, the provincial officials have co-operated in supplying information. As in matters of assessment and collection of revenue each province and indeed each municipality is a law unto itself, the statistics now submitted represent the maximum of comparability obtainable under the circumstances.

Later bulletins will deal with matters pertaining to provincial taxation and liabilities.

Table 1 is a summary of the total assessment valuations by provinces for the three years 1919, 1920 and 1921 including the valuations of cities, towns, villages and rural municipalities combined. Table 2 shows in detail the separate valuations of taxable property, personal property, income, other taxable valuations and exempted property for each of the three years 1919 to 1921 for the various classes of municipalities in each province.



---NOTES---

PRINCE EDWARD ISLAND

No municipal statistics are published by the government. The valuations for rural municipalities have been estimated by the Provincial Secretary, while those for Charlottetown, Summerside, Alberton, Georgetown, Kensington, Montague and Souris have been obtained from official reports of these municipalities.

NOVA SCOTIA

In the year 1919 personal property, which includes business and household tax, is given for Halifax as well as personal property for Sydney. In the year 1920 and 1921 the personal property assessment for cities covers Sydney alone, the amounts for Halifax being included in "Total Taxable Property".

NEW BRUNSWICK

A report on bonded debt and assessed valuations of land is published annually but the returns are frequently incomplete. Twenty municipalities which reported in the year 1920 failed to make a return in 1921.

Quebec

The amounts shown under "Other Taxable Valuations" in Quebec represent business, rental and poll tax assessment as required under article 698 and following articles of the Municipal Code.

SASKATCHEWAN

Under "Total Taxable Property" for the cities in the years 1919 and 1920, also the towns and villages for 1919, 1920 and 1921, the total net assessments (exemptions being excluded) for lands, buildings and improvements, personal property, income and business are included. Gross assessments have been given for the cities for 1921. In the case of rural municipalities the amounts under "Land" include buildings for 1919 and 1920. In 1921 the amount \$4,000,000 under "Buildings" is an estimate only and includes personal property.

ALBERTA

The amounts under "Income" for 1919 and 1920 are for the city of Edmonton. In 1921 Edmonton did not report an income tax, "Other Taxable Valuations" covers business assessments, super-assessments and special franchises. In the rural municipalities land only is assessed.



Table 1

## SUMMARY TABLE

showing

Total Assessment Valuations by Provinces 1919, 1920 and 1921 (Cities, Towns, Villages and Rural Municipalities inclusive)

Provinces	Years	Taxable Valuations					Income	Other Taxable Valuations	Exempted Property
		Land	Taxable Buildings	Property	Total	Personal Property			
Prince Edward Island	1919	-	-	-	31,140,194	2,972,485	-	-	-
	1920	-	-	-	31,533,331	2,336,280	-	-	-
	1921	-	-	-	31,698,331	3,486,673	-	-	-
Nova Scotia	1919	-	-	-	100,069,373	17,979,000	1,296,396	-	29,601,759
	1920	-	-	-	117,499,003	25,685,198	1,980,430	-	31,055,648
	1921	-	-	-	136,824,878	26,139,569	2,079,555	-	37,248,350
New Brunswick	1919	-	-	-	81,078,093	20,170,004	20,774,180	12,057,325	-
	1920	-	-	-	91,738,273	24,605,768	25,747,209	15,627,461	-
	1921	-	-	-	97,668,514	15,673,731	20,854,000	614,900	-
Quebec	1919	-	-	-	1,397,802,504	-	-	8,141,101	460,249,686
	1920	-	-	-	1,526,840,849	-	-	20,319,697	457,924,602
	1921	-	-	-	1,603,952,784	-	-	16,851,336	488,415,112
Ontario	1919	1,086,661,988	826,838,819	-	1,913,500,807	-	77,189,865	140,975,628	285,012,422
	1920	1,116,706,376	865,682,600	-	1,982,388,976	-	90,655,979	152,768,954	313,985,408
	1921	1,175,199,067	962,370,566	-	2,137,569,633	-	100,589,708	172,563,712	410,247,153

## SUMMARY TABLE

showing

Total Assessment Valuations by Provinces 1919, 1920 and 1921 (Cities, Towns, Villages and Rural Municipalities inclusive)

Provinces	Years	TAXABLE VALUATIONS.							Income	Other Taxable Valuations	Exempted Property
		Taxable		Property		Personal Property	Total				
		Land	Buildings								
Manitoba	1919	-	-	-	467,857,405	-	-	-	-	-	
	1920	-	-	-	484,802,829	-	-	-	-	-	
	1921	-	-	-	674,574,091	-	-	-	-	-	
Saskatchewan	1919	757,042,659	-	-	987,350,356	-	-	-	-	-	
	1920	897,895,057	-	-	1,071,035,320	-	-	-	-	-	
	1921	1,011,911,919	33,938,550	-	1,112,641,107	-	-	1,626,408	7,924,400	25,147,680	
Alberta	1919	361,209,911	46,379,814	-	407,589,725	1,811,230	-	4,000,000	6,324,097	-	
	1920	397,531,998	51,070,811	-	448,602,809	2,421,364	-	6,000,000	6,195,909	-	
	1921	611,144,372	56,694,883	-	667,839,255	921,004	-	-	6,647,373	-	
British Columbia	1919	363,508,519	194,430,709	-	557,939,228	-	-	-	-	37,072,697	
	1920	349,146,755	196,641,269	-	545,788,024	-	-	-	-	56,304,747	
	1921	332,789,775	221,418,811	-	554,208,586	-	-	-	-	60,547,356	
Total All Provinces	1919	2,568,423,077	1,067,649,342	-	5,944,327,685	42,932,719	-	103,260,441	167,498,151	811,935,964	
	1920	2,761,280,186	1,113,394,680	-	6,299,921,414	56,048,610	-	124,383,618	194,910,021	863,271,405	
	1921	3,131,045,133	1,274,422,810	-	6,976,317,179	46,220,977	-	125,149,671	204,601,721	1,021,605,051	



Table 2

PROVINCIAL ASSESSMENT VALUATIONS ACCORDING TO CLASSES OF MUNICIPALITIES  
1919, 1920 and 1921.

Provinces	Class of Municipality	Year	Taxable Property				Taxable Valuations.			Exempted Property
			Land	Buildings	Total	Personal Property	Income	Other Taxable Valuations		
Prince Edward Island	Cities	1919	-	-	3,725,423	1,652,750	-	-	-	
		1920	-	-	3,985,565	1,776,995	-	-	-	
		1921	-	-	4,146,465	1,880,423	-	-	-	
do	Towns	1919	-	-	2,414,771	1,319,735	-	-	-	
		1920	-	-	2,547,766	1,559,285	-	-	-	
		1921	-	-	2,551,866	1,606,250	-	-	-	
do	Rural Municipalities	1919	-	-	25,000,000	-	-	-	-	
		1920	-	-	25,000,000	-	-	-	-	
		1921	-	-	25,000,000	-	-	-	-	
Nova Scotia	Cities	1919	-	-	39,167,097	8,459,507	194,250	-	24,703,950	
		1920	-	-	51,899,374	2,501,279	628,255	-	24,711,950	
		1921	-	-	55,800,828	2,591,799	509,525	-	30,711,625	
do	Towns	1919	-	-	26,767,643	2,544,142	981,596	-	4,192,127	
		1920	-	-	39,364,164	14,130,096	1,180,525	-	5,568,117	
		1921	-	-	41,153,491	14,660,681	1,411,695	-	5,752,479	
do	Rural Municipalities	1919	-	-	34,134,633	6,975,351	120,550	-	705,692	
		1920	-	-	26,235,465	9,053,823	191,650	-	775,581	
		1921	-	-	39,870,559	8,387,089	158,335	-	784,246	

Table 2 - continued

PROVINCIAL ASSESSMENT VALUATIONS ACCORDING  
TO CLASSES OF MUNICIPALITIES. (Con).

1919, 1920 and 1921.

Provinces	Class of Municipality	Year	Taxable Property			Taxable Valuations			Exempted Property
			Land	Buildings	Total	Personal Property	Income	Other Taxable Valuations	
New Brunswick	Cities	1919	\$ -	\$ -	35,621,988	10,943,320	18,966,855	-	-
		1920	-	-	44,051,375	13,055,324	22,843,334	-	-
		1921	-	-	28,436,700	8,461,450	18,697,750	-	-
do	Towns	1919	-	-	12,939,435	3,304,575	990,800	3,200,000	-
		1920	-	-	14,916,929	4,768,910	1,811,925	1,045,200	-
		1921	-	-	7,296,250	2,931,400	1,052,400	614,900	-
do	Villages	1919	-	-	-	-	-	249,000	-
		1920	-	-	-	-	-	232,500	-
		1921	-	-	-	-	-	-	-
do	Rural Municipalities	1919	-	-	32,516,670	5,902,109	816,525	8,608,325	-
		1920	-	-	32,761,969	6,781,534	1,091,950	14,349,761	-
		1921	-	-	21,275,564	4,280,881	1,103,850	-	-
Quebec	Cities	1919	-	-	856,562,941	-	-	4,878,333	322,140,871
		1920	-	-	933,666,464	-	-	15,212,959	349,559,526
		1921	-	-	1,001,955,392	-	-	12,608,543	359,740,070
do	Towns	1919	-	-	131,886,285	-	-	2,058,891	77,500,560
		1920	-	-	146,956,259	-	-	4,262,242	53,011,897
		1921	-	-	144,451,739	-	-	2,997,659	62,141,813
do	Rural Municipalities	1919	-	-	408,066,705	-	-	1,197,115	60,303,925
		1920	-	-	444,397,327	-	-	825,428	65,009,794
		1921	-	-	456,066,124	-	-	1,226,000	66,168,519
do	Independent Rural Municipalities	1919	-	-	1,286,573	-	-	6,762	304,330
		1920	-	-	1,520,799	-	-	19,068	343,385
		1921	-	-	1,479,529	-	-	19,134	364,710



PROVINCIAL ASSESSMENT VALUATIONS ACCORDING TO "CLASSES" OF MUNICIPALITIES. (Con)

Provinces	Class of Municipality	Year	Taxable Valuations					Exempted Property	
			Taxable Property		Total	Personal Property	Income		Other Taxable Valuations
			Land	Buildings					
Ontario	Cities	1919	500,783,333	470,645,154	971,428,487	-	57,523,174	111,065,631	195,849,500
		1920	515,032,487	497,710,582	1,012,743,069	-	69,875,956	120,597,925	204,141,231
		1921	555,780,960	575,082,175	1,130,863,135	-	83,326,149	137,506,523	224,312,554
do	Towns and Villages	1919	81,037,665	158,197,985	239,235,650	-	12,921,772	23,955,978	44,236,819
		1920	83,447,988	167,098,618	250,546,606	-	14,523,344	26,121,487	44,333,917
		1921	90,634,520	179,849,929	270,484,449	-	12,330,606	28,918,592	48,936,265
do	Rural Municipalities	1919	504,840,990	197,995,680	702,836,670	-	6,744,919	5,954,019	44,926,074
		1920	518,225,901	200,874,000	719,099,901	-	6,256,679	6,047,542	65,508,257
		1921	528,783,537	207,438,462	736,222,049	-	4,933,553	6,136,597	135,998,334
Manitoba	Cities	1919	-	-	268,890,588	-	-	-	-
		1920	-	-	271,192,352	-	-	-	-
		1921	-	-	274,398,464	-	-	-	-
do	Towns	1919	-	-	27,047,645	-	-	-	-
		1920	-	-	23,945,727	-	-	-	-
		1921	-	-	27,592,174	-	-	-	-
do	Villages	1919	-	-	3,919,368	-	-	-	-
		1920	-	-	4,617,686	-	-	-	-
		1921	-	-	6,124,749	-	-	-	-
do	Rural Municipalities	1919	-	-	167,999,804	-	-	-	-
		1920	-	-	185,047,064	-	-	-	-
		1921	-	-	366,458,704	-	-	-	-

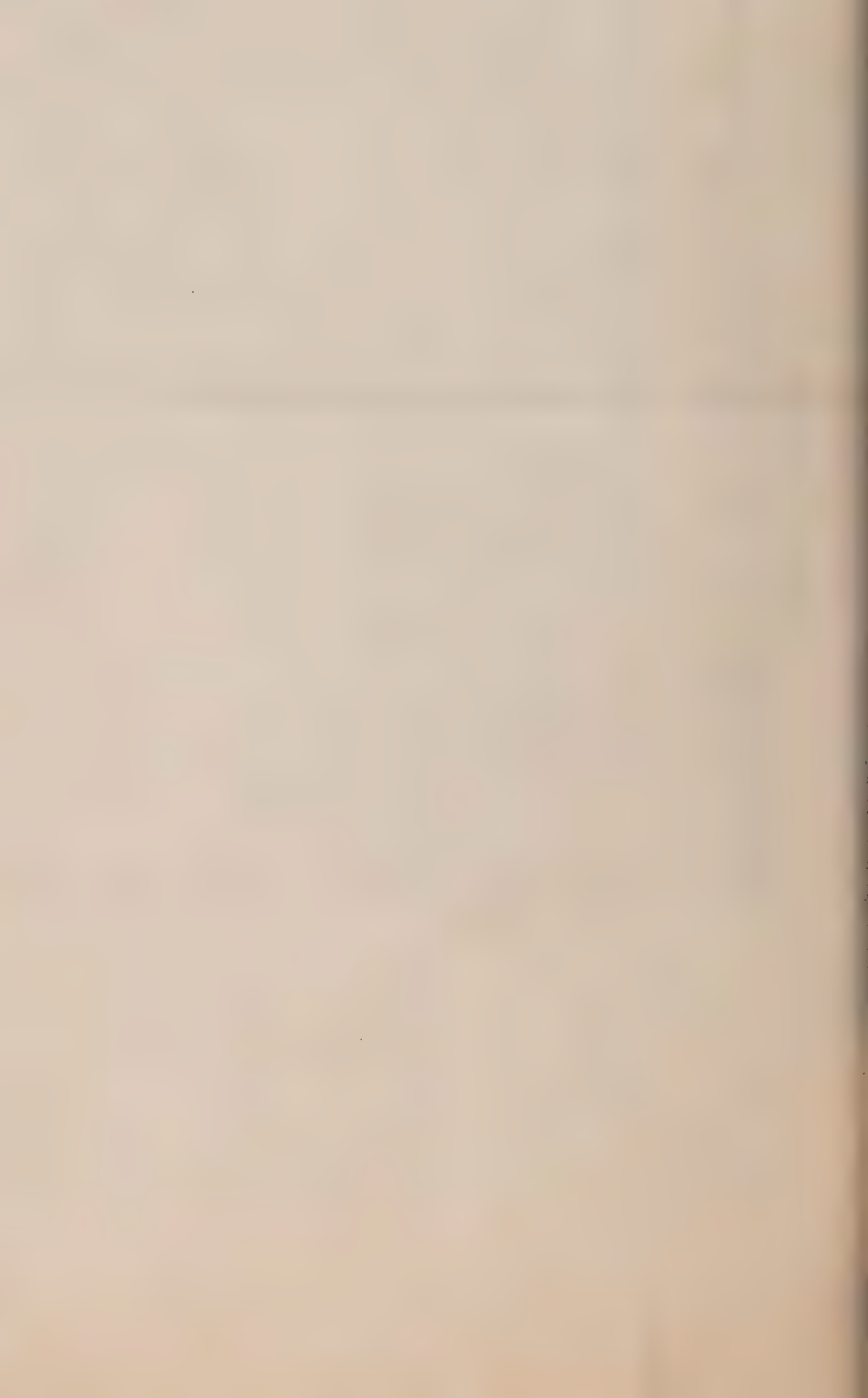
Table 2 - continued  
 PROVINCIAL ASSESSMENT VALUATIONS ACCORDING TO CLASSES OF MUNICIPALITIES. (Con)  
 1919, 1920 and 1921.

TAXABLE VALUATIONS.									
Provinces	Class of Municipality	Year	Taxable Property			Personal Property	Income	Other Taxable Valuations	Exempted Property
			Buildings	Total	Land				
Saskatchewan	Cities	1919	-	123,695,569	-	-	-	-	-
		1920	-	112,955,844	-	-	-	-	-
		1921	29,938,550	133,406,099	-	-	1,626,408	7,924,400	25,147,080
do	Towns	1919	-	63,967,255	-	-	-	-	-
		1920	-	53,472,716	-	-	-	-	-
		1921	-	54,564,370	-	-	-	-	-
do	Villages	1919	-	42,644,873	-	-	-	-	-
		1920	-	45,423,112	-	-	-	-	-
		1921	-	49,235,038	-	-	-	-	-
do	Rural Municipalities	1919	-	757,042,659	-	-	-	-	-
		1920	-	859,183,648	-	-	-	-	-
		1921	4,000,000	875,435,600	-	-	-	-	-
Alberta	Cities	1919	42,843,225	184,214,226	1,296,465	4,000,000	5,712,688	-	-
		1920	45,550,525	172,550,856	1,564,450	6,000,000	4,653,773	-	-
		1921	48,777,800	178,378,069	217,837	-	5,170,982	-	-
do	Towns	1919	2,737,924	27,749,935	474,075	-	450,686	-	-
		1920	4,038,692	28,436,728	656,189	-	1,320,356	-	-
		1921	6,076,759	29,758,919	638,292	-	1,259,963	-	-
do	Villages	1919	798,665	8,625,649	40,690	-	160,723	-	-
		1920	1,481,594	8,981,981	200,725	-	221,780	-	-
		1921	1,840,324	9,548,438	64,875	-	216,428	-	-
do	Rural Municipalities	1919	-	186,999,915	-	-	-	-	-
		1920	-	231,633,244	-	-	-	-	-
		1921	-	450,153,829	-	-	-	-	-



PROVINCIAL ASSESSMENT VALUATIONS ACCORDING TO CLASSES OF MUNICIPALITIES. (Con.)  
1919, 1920 and 1921.

Provinces	Class of Municipality	Year	Taxable Property			Taxable Valuations			Exempted Property
			Land	Buildings	Total	Personal Property	Income	Other Taxable Valuations	
British Columbia	Cities	1919	243,746,606	138,704,999	382,451,605	-	-	-	22,414,487
		1920	233,907,024	131,293,736	365,200,730	-	-	-	36,334,473
		1921	223,947,772	143,547,373	367,495,145	-	-	-	43,436,540
do	Districts	1919	119,761,913	55,725,710	175,487,623	-	-	-	14,657,610
		1920	112,239,731	65,347,563	177,587,294	-	-	-	13,970,274
		1921	108,842,003	77,871,438	186,713,441	-	-	-	17,080,816





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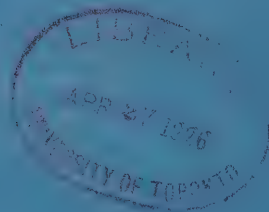
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# MUNICIPAL STATISTICS

STATISTICS OF ASSESSMENT VALUATIONS OF CITIES,  
TOWNS, VILLAGES AND RURAL MUNICIPALITIES  
BY PROVINCES  
1919—1923

Published by authority of the Honourable J. A. Robb, M.P.  
Acting Minister of Trade and Commerce



OTTAWA  
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## PREFACE

The Bureau of Statistics presents herewith a report on assessment valuations for the various classes of municipalities throughout Canada, covering the five year period, 1919-1923.

The information has been compiled from the reports issued from year to year by the departments and officials in each province responsible for the control of municipal affairs.

The lack of uniformity as between provinces both in compiling and presenting the facts necessitated consultation with the officials concerned, and the Bureau extends its thanks for their co-operation.

The report has been prepared under the direction of Colonel J. R. Munro, Chief of the Finance Statistics Branch of the Bureau.

R. H. COATS,  
Dominion Statistician.

DOMINION BUREAU OF STATISTICS,  
OTTAWA, December 15th, 1925.



## PRÉFACE

Le Bureau Fédéral de la Statistique soumet présentement un état de l'évaluation de la richesse publique, en vue de la taxation, dans les municipalités canadiennes grandes et petites, au cours du quinquennat 1919-1923.

Les données ont été puisées dans les rapports publiés annuellement, soit par les ministères provinciaux des affaires municipales, soit par les rouages administratifs à ce préposés.

L'absence d'uniformité entre les provinces, tant au regard de la compilation que des modalités de présentation, a nécessité des pourparlers et consultations avec les fonctionnaires provinciaux; le Bureau leur exprime ici ses remerciements pour leur aimable coopération.

Ce rapport a été préparé sous la direction du colonel J. R. Munro, Chef de la section des Finances du Bureau.

R. H. COATS,  
Statisticien du Dominion.

BUREAU FÉDÉRAL DE LA STATISTIQUE,  
OTTAWA, 15 décembre 1925.

## INTRODUCTION

Owing to the diverse methods of presenting financial data, and the different systems of assessment as between provinces, it is difficult to procure comparable information dealing with the finances of municipalities throughout Canada. Taxation, in which nearly all classes of citizens are interested, is almost wholly based upon the assessment valuations which the municipal officials throughout Canada place upon private and public property. It was felt, therefore, that a report showing co-ordinated statistics of assessment valuations for all provinces, in so far as it is possible to give them from present records, would be useful.

The report as here presented, shows in Table 1, the assessment valuations by provinces for each of the years of 1919 to 1923 for taxable property (land and buildings separated where possible), personal property, income and other taxable valuations and also the value of exempted property. Table 2, gives the assessment valuations of the various classes of municipalities (such as cities, towns, villages, rural municipalities, districts, etc.) as erected and controlled by the provinces wherein they are situated.

The year 1923 is the latest for which information is available for all provinces. For comparative purposes the Bureau has carried the statistical survey back to 1919.

In comparing the classes of municipalities as between provinces, it must be borne in mind that municipal legislation of the several provinces varies with regard to the erection and incorporation of different classes; for instance in British Columbia eight of the thirty-three cities mentioned in the table have a population of 1,000 or less, while town municipalities do not exist.

There is no municipal system in Prince Edward Island of rural municipalities. Rural assessment valuations were estimated by the Provincial Treasurer's Department, while in the urban centres the municipal officials were written to for the information required.

For New Brunswick, the statistics are not complete, as there is no provincial Department of Municipal Affairs. Valuations are taken from a statement on bonded indebtedness, property valuations, etc., of cities, towns and municipalities, which is required by the Provincial Government in connection with the flotation of municipal loans.

The other provinces issue more or less complete reports on the financial affairs of the municipalities.

For the provinces of Ontario, Saskatchewan, Alberta and British Columbia, the valuations for land and buildings are shown separately, but this cannot be done for the other provinces. Personal property valuations are not recorded in Quebec, Ontario, Saskatchewan, or British Columbia, while in Manitoba this information is only shown for the years 1922 and 1923. Income valuations are not shown in Prince Edward Island, Quebec, Manitoba, or in British Columbia, while Alberta only records such information for 1919 and 1920.

Throughout the tables increases or decreases in valuations will be found. Where such fluctuations occurred the Provincial authorities were consulted for possible reasons and the following notes will assist in the study of the statistics contained in the report.

**Summary.**—Summing up for all provinces and taking all classes of municipalities together, the total taxable land valuations increased from 1919 to 1921, and decreased in 1922 and in 1923. The net increase, however, between 1919 and 1923 was \$508,499,516. There was a steady increase in the taxable value of buildings throughout for each year, the net increase for 1923 over 1919 being \$424,278,365. Personal property valuations increased each year with the exception of 1921, the net increase for 1923 over 1919 being \$11,709,518. The taxable income valuation increased each year excepting in 1921 and 1923, the net increase being \$46,371,893. The value of other taxable property showed increases for each year except 1923, the net increase between 1923 and 1919 amounting to \$94,843,979. The value of exempted property increased each year; in 1919 it was \$811,935,964 and in 1923 it was \$1,230,862,366.

**Prince Edward Island.**—Charlottetown, which is the only city in the province, showed a steady increase in the assessed value of taxable property from 1919 to 1923, and also showed an increase in personal property valuations up to 1922 and a decrease in 1923. In town municipalities both taxable property and personal property showed increases for each year under review with the exception of 1922, in which year no report was made for Kensington.

**Nova Scotia.**—There were no changes in the law affecting assessments during the period covered. There is no uniform scale for computing valuations and the practice in respect to municipalities varies. The value of taxable property increased each year from 1919 to 1923 in all classes of municipalities, except rural municipalities which showed slight decreases both in 1920 and 1923. Household and business tax, amounting to \$6,776,900 in 1919, and personal property, amounting to \$10,371,085 in 1923, were included for the city of Halifax, neither of which items was included in the assessment for other years. The assessment valuation of personal property in the towns showed a steady increase each year, while that for rural municipalities fluctuated somewhat. Valuations of exemptions showed an increase both in cities and rural municipalities, while those for towns increased up to 1921, but showed a decrease in 1922 and 1923.

**New Brunswick.**—As mentioned in the introduction, incomplete returns make the statistics incomparable. In 1919 and 1920 the statistics given in this report represent the returns from 3 cities, 18 towns, 1 village and 15 counties; in 1921, 3 cities, 16 towns, 1 village and 13 counties; in 1922, 2 cities, 9 towns and 10 counties, York County including the towns of Devon and Marysville not separable, and in 1923, 1 city, 6 towns and 6 counties.

**Quebec.**—The assessed valuations of land and buildings are not given separately for this province. The total value of Taxable Property for all classes of municipalities showed a net increase between 1919 and 1923 of \$305,035,733. This increase is particularly marked in the case of cities. The assessed valuation of exempted properties showed an increase for all municipalities from 1919 to 1923 of \$81,249,301, the greater portion of this increase occurring in the cities. Other taxable valuations, which consist of business, rental and poll tax assessments, fluctuated from year to year.

There has been no marked change in the law concerning assessment of property in recent years. The increase in valuation of cities is due to growth of the larger places such as Montreal, Quebec, Three Rivers, Grand Mere, Hull, Shawinigan Falls and Sherbrooke. In the case of the towns, the fluctuations may be partially explained by the fact that some changed their classification from town to city, while in some few instances they have reverted to their former classification as villages which would place their valuations in the rural municipality column.

With regard to the assessment valuations of rural municipalities, it may be explained that the provincial authorities regard the valuations as much below their real value, but efforts are being made to correct this situation. In towns it is considered that realty is generally assessed at a truer value.

**Ontario.**—The valuations of both taxable land and buildings have shown annual increases, the net increase between 1919 and 1923 for all municipalities being \$404,895,778. Prior to 1920 the dividends derived from shares in mercantile or manufacturing businesses were exempt from assessment or income, but in 1920 this exemption was removed. The valuations of exempted property for all municipalities also increased each year, the net increase totalling \$170,104,222 between 1919 and 1923.

**Manitoba.**—The general law as to the assessment of property in Manitoba was materially changed in 1920 and again in 1921. This was a result of a commission of inquiry and the creation of what is called a Tax Commission, which supervises the preparation by local authorities of all assessments and ultimately approves of same as to form.

Taxable property showed an increase for cities up to 1922 with a decrease in 1923. In the towns it fluctuated each year but showed a net increase of \$1,421,478 in the five year period. In the villages it increased up to 1921, decreased in 1922 and increased slightly in 1923. In rural municipalities there was an increase shown for taxable property in both 1920 and 1921, with decreases in 1922 and 1923. Personal property assessment, which is given for 1922 and 1923 only, showed a decrease in cities, villages and rural municipalities, but showed an increase in the towns. Other taxable valuations showed increases in 1923 over 1922 in cities and towns, but decreased in villages and rural municipalities. The value of exempted property increased in cities and rural municipalities but decreased in towns and villages.

**Saskatchewan.**—**CITIES.**—In 1919 the total valuation of taxable property included income and business assessment approximated at \$9,000,000.

It is understood that the valuations of taxable property for 1920 represent gross assessment as the provincial government returns record the value of exempted property for that year to be \$25,147,080 which would leave a net assessment of \$108,259,019. A steady decrease in valuations is therefore shown in each year following 1920. With regard to the increased assessment of buildings in 1922 about \$1,450,000 is due to the increase in percentage of actual value taxed, two cities increasing this proportion by one-third and one-half respectively and a third city by almost 30 per cent.

**TOWNS.**—In the years 1919 and 1920 the statistics as shown for total taxable property valuations included buildings, personal property, business and income. From 1921 to 1923 a decrease is shown. This decrease is due to a reduction in land values and an increase in municipally owned property acquired through tax sale forfeitures thereby placing such property in the exempted class.

**VILLAGES.**—As in the case of the towns the total taxable property valuations included buildings, personal property, business and income assessments for the years 1919 and 1920. From 1921 to 1923 an increase is shown in the total taxable property valuations. While twelve new villages were erected between 1921 and 1923 land valuations did not show a material increase in this period owing to a general downward readjustment in assessment.

**RURAL MUNICIPALITIES.**—There appears to have been a general increase in assessments, between 1919 and 1920 varying from \$2,000 to \$100,000 in each case. About this time many increases were ordered by the Department of Municipal Affairs to equalize lands for the purpose of levying a Wild Lands Tax. Since 1921 a gradual reduction in land values has taken place. Personal property represents mercantile stocks.



With regard to exempted assessments, the municipalities when making returns to the Provincial Government show the amount of each class of exempted assessments but no attempt has been made to record such statements other than for the years of 1920 and 1921.

**Alberta.**—The valuations of land in cities showed a yearly decrease from 1919 to 1923, while the valuations of buildings on the other hand showed an annual increase; the total valuations of both, however, showing a net decrease between 1919 and 1923 of \$39,592,237. In the towns, land valuations showed a yearly decrease and the valuations for buildings a very large annual increase, resulting in a net increase for all taxable property of \$3,139,658, between 1919 and 1923. The total value of taxable property in villages showed an increase for each year with the exception of 1922. In rural municipalities there is no assessment shown on buildings, but land valuations steadily mounted each year, showing a net increase of \$293,681,444 between 1919 and 1923. Local Improvement Districts showed assessments for land for the years 1921, 1922 and 1923 only, showing decreases between 1921 and 1922 of \$10,572,010 and between 1922 and 1923 of \$8,534,681. Personal property valuations fluctuated from year to year in all classes of municipalities. Income tax is shown for Edmonton city alone in the years 1919 and 1920. While other taxable valuations fluctuated in all classes of municipalities, a net increase is shown in each class when 1923 is compared with 1919.

The variance from year to year in valuations of different classes of municipalities is partly explained by legislation as will be seen in the following notes.

**MUNICIPAL DISTRICTS.**—Prior to 1918 it was permissible to assess valuations in rural municipalities by value, or levy on a rate, per acre. Amendments to the Municipal District Act in that year required all Municipalities to assess lands for taxation by way of value. The majority of the districts affected followed the requirements of the law for 1919 but not all. In 1920 all districts conformed to the new law. Further legislation in 1921 subjected all assessment valuations to scrutiny by the Assessment Equalization Board for the purpose of making land valuations of the various municipalities more equitable. This resulted in an increased valuation for 1921. The law has remained as established and the assessment when established in 1921 remained effective for a period of five years. Changes which may appear, therefore, are a result of land becoming assessable which was not assessable at the time of the general equalization in 1921, thus making slight increases in 1922 and 1923.

**LOCAL IMPROVEMENT DISTRICTS.**—Prior to 1921 a tax on all lands was based on a rate per acre and no assessed value was determined. Legislation in 1921 placed all these lands under assessment, and a tax was levied at a mill rate.

**CITIES.**—In present day view of land valuations as compared with earlier years a decline in assessment is shown. Buildings and improvements do not bear assessment on full value and variation in valuation as between cities is experienced, though generally speaking, 50 per cent of the value is shown in assessment. Red Deer City did not assess buildings until 1922.

**TOWNS AND VILLAGES.**—Land values only were assessed prior to 1913 in which year permission was granted for the assessing of improvements and gradually the municipalities have adopted the method though some still assess land only. This may account for the rapid increase in assessment of buildings. While municipalities of this class may assess personal property, and also levy a business tax, such practice is by no means general.

**British Columbia.**—The value of taxable property for cities fluctuated, but showed a net decrease of \$20,295,603 between 1919 and 1923, due to the land value decreasing each year, though there was a net increase in valuation of buildings. Villages are shown for two years only, when there was an increase in the value of land, buildings and exemptions. There was an increase each year in the value of total taxable property in the districts, although a net decrease of \$7,026,532 is shown in land values. The value of exemption in cities increased in 1920 and 1921, decreased in 1922 and increased in 1923. In the districts there was a decrease in 1920 but increases in the succeeding years.

The assessment valuation of the more unproductive lands have been steadily reducing in recent years while other lands increasing in their usefulness and earning power have been increased in valuation. There has also been a tendency to raise the assessed value of improvements because of new building operations, and also because of a more serious consideration in valuating improvements in view of possible taxation. In many instances where the improvements were not taxed they were for a considerable period carried on the books at nominal figures, the Assessor not deeming it necessary to take the assessment seriously since the buildings were not to be taxed. The tax rolls are now in much better condition than in earlier years.

## INTRODUCTION

Il est difficile d'établir une comparabilité rigoureuse entre les finances des municipalités canadiennes, en raison de la diversité de leurs méthodes de comptabilité et des différences existant entre leurs modalités de péréquation des taxes. La taxation, qui intéresse à peu près tous les citoyens, est presque entièrement basée sur l'évaluation, faite par les fonctionnaires municipaux, des propriétés privées et publiques, en vue de l'imposition des taxes. On a pensé qu'un travail présentant la statistique coordonnée de ces évaluations dans toutes les provinces, en autant qu'il est possible, serait d'une réelle utilité.

Le tableau 1 de ce rapport présente cette évaluation en chacune des années 1919 à 1923 dans chaque province, portant sur les propriétés foncières taxables (les terrains et bâtiments étant distingués où c'est possible), les biens personnels, les revenus et autres assiettes de la taxe, ainsi que la valeur des propriétés foncières qui en sont exemptes. On trouvera dans le tableau 2, le chiffre des évaluations des biens taxables des différentes municipalités, telles que cités, villes, villages, municipalités rurales, etc., des différentes provinces.

L'année 1923 est la dernière dont on possède des informations pour chaque province. Dans un but de comparaison, on a fait remonter cet exposé statistique jusqu'à 1919.

En comparant les catégories de municipalités d'une province à l'autre, on ne doit pas perdre de vue qu'il existe des différences notables entre les provinces en ce qui concerne l'érection et l'incorporation des différentes municipalités; par exemple, huit des trente-trois cités de la Colombie Britannique figurant dans ce tableau ont une population égale ou inférieure à 1,000 âmes; de plus, il n'existe pas de municipalités de ville.

Dans l'île du Prince-Edouard il n'existe pas de loi régissant les municipalités rurales. Les évaluations pour raison de taxes, dans les régions rurales, sont faites par le département du trésorier provincial; dans les centres urbains on s'est adressé aux fonctionnaires municipaux pour obtenir les informations nécessaires.

Au Nouveau-Brunswick, où il n'existe pas de ministère des affaires municipales, les statistiques sont incomplètes. Les évaluations sont tirées d'un état de la dette consolidée des cités, villes et municipalités, qui est exigé par le gouvernement provincial, préalablement à l'autorisation d'émission d'emprunts municipaux.

Les autres provinces publient des rapports plus ou moins complets sur les affaires financières des municipalités.

En ce qui concerne les provinces d'Ontario, Saskatchewan, Alberta et Colombie Britannique, on a présenté séparément l'évaluation des terres et celle des bâtiments, mais ceci ne peut se faire dans les autres provinces. Les provinces de Québec, d'Ontario, de la Saskatchewan, et de la Colombie Britannique ne procèdent pas à l'évaluation des biens personnels; quant au Manitoba cette information n'existe que pour les années 1922 et 1923. Il n'existe aucune évaluation de revenus dans les provinces de l'île du Prince-Edouard, de Québec, du Manitoba et de la Colombie Britannique; dans Alberta, cette information n'existe que pour 1919 et 1920.

En parcourant ces tableaux, on remarquera des augmentations ou des diminutions de ces évaluations. On a dû consulter les autorités locales sur les causes de ces fluctuations; leurs réponses ont fourni la substance des notes suivantes, qui constituent un commentaire du présent rapport statistique.

**Résumé.**—Mettant en commun les résultats d'ensemble pour toutes les provinces et toutes les catégories de municipalités on peut voir que l'évaluation des propriétés taxables non bâties s'est élevée de 1919 à 1921, mais a diminué en 1922 et 1923, laissant toutefois une augmentation nette de \$508,499,516 entre 1919 et 1923. Quant aux propriétés bâties soumises à la taxe, un accroissement soutenu de leur valeur estimative les a portées, en 1923, à \$424,278,365 de plus qu'en 1919. L'évaluation des biens personnels s'est également élevée d'année en année, hormis 1921, l'augmentation nette en 1923 sur 1919 étant de \$11,709,518. Les revenus impossibles se sont, eux aussi, augmentés de \$46,371,893, malgré deux décroissances au cours de la période, en 1921 et 1923. La valeur des autres propriétés taxables a suivi le même mouvement ascendant, hormis l'année 1923, l'accroissement net entre 1919 et 1923 s'élevant à \$94,843,979. La valeur des propriétés exemptes de taxe n'a pas cessé de s'accroître; en 1919 elle était de \$811,935,964 et en 1923 de \$1,230,862,366.

**Île du Prince-Edouard.**—Charlottetown, l'unique cité de cette province, a vu s'accroître, de 1919 à 1923, l'évaluation de ses propriétés foncières taxables; on constate également une augmentation de la valeur des biens personnels jusqu'en 1922, puis une décroissance en 1923. Dans les villes, les immeubles ainsi que les biens mobiliers ont régulièrement augmenté chaque année, à l'exception de 1922, en laquelle année la ville de Kensington a négligé de faire son rapport.

**Nouvelle-Ecosse.**—Au cours de la période qui nous occupe, la loi régissant les évaluations pour cause de taxe, n'a subi aucun changement. Il n'existe pas de règle uniforme pour l'établissement de ces évaluations, aussi la pratique varie d'une municipalité à l'autre. La valeur des biens taxables s'est accrue chaque année de 1919 à 1923 dans les municipalités urbaines, mais dans les municipalités rurales on constate de légères diminutions, d'abord en 1920, puis en 1923. Dans les chiffres intéressants la cité d'Halifax, on voit figurer pour 1919 la taxe d'habitation et la taxe d'affaires, s'élevant à \$6,776,900, ainsi que la taxe sur les biens personnels s'élevant à \$10,371,085; ni l'une ni l'autre de ces taxes ne se retrouve dans les autres années. Tandis que l'évaluation des biens personnels a monté régulièrement dans les villes, celle des municipalités rurales présente



quelques fluctuations. Les propriétés exemptes de taxe ont augmenté de valeur tant dans les cités que dans les municipalités rurales; dans les villes, elles ont augmenté jusqu'en 1921, mais ont décliné en 1922 et 1923.

**Nouveau-Brunswick.**—Ainsi que l'on vient de le dire dans l'introduction, l'absence de certaines données ne permet pas la comparaison. Les statistiques figurant dans ce rapport embrassent pour 1919 et 1920 les chiffres de 3 cités, 18 villes, 1 village et 15 comtés; pour 1921, 3 cités, 16 villes, 1 village et 13 comtés; pour 1922, 2 cités, 9 villes et 10 comtés. Les chiffres intéressant le comté d'York englobent ceux des villes de Devon et Marysville, sans distinction possible; enfin pour 1923, 1 cité, 6 villes et 6 comtés.

**Québec.**—Dans cette province, l'évaluation ne comporte pas de distinction entre les terrains et les bâtiments. La valeur totale des propriétés foncières taxables dans la province entière s'est accrue, entre 1919 et 1923, de \$305,035,733, cet accroissement étant surtout remarquable dans les cités. Quant aux propriétés foncières exemptes de taxe, leur valeur durant la même période 1919-1923 s'est accrue de \$81,249,301, la majeure partie de cette augmentation étant revendiquée par les cités. Les autres sources d'impôts, telles que: taxes d'affaires, taxes de location et taxes de capitulation ont varié d'année en année.

La loi régissant la perception des taxes n'a pas subi de changements appréciables depuis plusieurs années. L'accroissement de l'évaluation dans les cités s'explique par le grossissement des agglomérations urbaines, telles que Montréal, Québec, Trois-Rivières, Grand-Mère, Hull, Shawinigan Falls et Sherbrooke. Quant aux villes, les fluctuations que l'on constate s'expliquent, d'une part, parce que certaines villes sont devenues des cités, tandis que d'autres sont retournées à leur ancien état de village, ce qui a pour effet de placer leur évaluation dans la colonne des municipalités rurales.

On doit dire en ce qui concerne les municipalités rurales que les autorités provinciales considèrent leur évaluation comme étant fort au-dessous de la valeur réelle, mais l'on s'efforce de corriger cette anomalie. Dans les villes, les évaluations se rapprochaient beaucoup plus de la réalité.

**Ontario.**—Les évaluations des propriétés foncières taxables, bâties ou non bâties, présentent une progression constante, l'augmentation entre 1919 et 1923 pour l'ensemble des municipalités se traduisant par \$404,895,778. Antérieurement à 1920, les dividendes encaissés par les actionnaires des compagnies industrielles ou commerciales étaient exempts de l'impôt sur le revenu; cette exemption fut supprimée en 1920. Les propriétés foncières exemptes de taxe ont aussi augmenté de valeur chaque année, cette augmentation entre 1919 et 1923 s'étant traduite par \$170,104,222.

**Manitoba.**—La loi organique sur l'évaluation de la matière imposable au Manitoba fut totalement changée, d'abord en 1920 puis en 1921, conformément aux conclusions d'une commission d'enquête ayant préconisé la création d'une commission de taxation, chargée de surveiller la préparation de cette évaluation par les répartiteurs, laquelle est sujette à son approbation.

Dans les cités, les propriétés foncières taxables ont augmenté de valeur jusqu'en 1922, pour redescendre en 1923. Dans les villes, nonobstant certaines fluctuations, elles augmentèrent au cours de ce quinquennat de \$1,421,478. Dans les villages on les vit monter jusqu'en 1921, redescendre en 1922 puis remonter légèrement en 1923. Dans les municipalités rurales, les propriétés foncières taxables augmentèrent en 1920 et 1921, mais manifestèrent une décroissance en 1922 et 1923. L'évaluation des biens personnels, qui n'existe que pour 1922 et 1923, a décliné dans les cités, les villages et les municipalités rurales mais a gagné du terrain dans les villes. Les autres sources d'impôts sont plus élevées en 1923 qu'en 1922 dans les cités et les villes, mais c'est le contraire dans les villages et les municipalités rurales. La valeur des propriétés foncières exemptes de taxe s'est accrue dans les cités et les municipalités rurales, mais elle a diminué dans les villes et les villages.

**Saskatchewan.**—Cités.—En 1919, l'évaluation des propriétés foncières taxables, des revenus imposables et du chiffre d'affaires atteignait presque \$9,000,000.

On remarquera que l'évaluation des propriétés foncières taxables en 1920 embrasse tout à la fois les propriétés taxables et les autres; les chiffres du gouvernement provincial nous apprennent que les immeubles exempts de taxe cette année, valaient \$25,147,080, ce qui laisse une évaluation nette de \$108,259,019. C'est ce qui explique la décroissance régulière que l'on remarque d'année en année, à partir de 1920. L'accroissement de valeur des bâtiments, en 1922, s'élevant à environ \$1,450,000, a pour cause une modification des principes de la taxation, deux cités ayant élevé la proportion taxable, l'une d'un tiers et l'autre d'une moitié, tandis qu'une troisième la majorait de 30 p.c.

**VILLES.**—En 1919 et 1920, les chiffres figurant au tableau embrassaient l'ensemble des biens taxables, c'est-à-dire les bâtiments, les biens personnels, le chiffre d'affaires et le revenu. Entre 1921 et 1923, une diminution s'est opérée; elle est attribuable à une réduction de la valeur des terres, mais plus encore au fait qu'une vaste étendue de terres, ayant été expropriées pour cause de non paiement des taxes, furent acquises par les municipalités et, par conséquent, ne paient plus de taxes maintenant.

**VILLAGES.**—De même que dans les villes, les propriétés taxables embrassaient les bâtiments, les biens personnels, le chiffre d'affaires et le revenu en 1919 et 1920. Cette évaluation s'est accrue entre 1921 et 1923. Quoique douze nouveaux villages aient été créés entre 1921 et 1923, l'évaluation des terres n'a pas grossi durant cette période, en raison d'un rajustement général des évaluations qui tendait plutôt à la diminution.

**MUNICIPALITÉS RURALES.**—On constate entre 1919 et 1920 une augmentation générale des évaluations, variant entre \$2,000 à \$100,000. C'est alors que le ministère des affaires municipales ordonnait l'égalisation des évaluations, dans le but d'imposer une taxe sur les terres en



riche, égalisation qui s'opéra en hauteur. Depuis 1921, on procéda à une réduction graduelle de la valeur des terres. Les biens personnels représentent des titres et valeurs.

En transmettant leurs rapports au gouvernement provincial, les municipalités ne manquent pas d'indiquer la valeur estimative des propriétés foncières exemptes de taxe, mais ces chiffres n'ont été relevés qu'en 1920 et 1921.

**Alberta.**—Dans les cités, la valeur des terrains et emplacements a diminué entre 1919 et 1923, tandis que, par contre, les propriétés bâties augmentaient annuellement; toutefois, le résultat net pour les propriétés bâties et non bâties se traduisait par une diminution de \$39,592,237 entre 1919 et 1923. Dans les villes, l'évaluation des terrains et emplacements s'abaissa d'année en année, en même temps que l'évaluation des bâtiments s'élevait annuellement, le résultat net étant une augmentation de \$3,139,658 sur l'ensemble des propriétés foncières taxables entre 1919 et 1923. Dans les villages, la valeur des propriétés foncières taxables augmenta chaque année, sauf en 1922. Dans les municipalités rurales, les bâtiments ne sont pas évalués, mais la valeur des terres ne cessa de grossir chaque année, l'augmentation atteignant \$293,681,444 entre 1919 et 1923. Dans les districts d'améliorations locales, on ne possède l'évaluation des terres que pour les années 1921, 1922 et 1923; on remarque entre 1921 et 1922 une diminution de \$10,572,010, plus entre 1922 et 1923 une autre réduction de \$8,534,681. L'évaluation des biens personnels présenta maintes fluctuations d'année en année dans les municipalités grandes et petites. Seule, la cité d'Edmonton évalua les revenus imposables et cela pour les années 1919 et 1920 seulement. En définitive, malgré les fluctuations qui se sont produites à diverses reprises, on constate que la matière imposable a augmenté sa valeur entre 1919 et 1923, dans toutes les catégories de municipalités.

Ces fluctuations sont, dans une large mesure, la conséquence des amendements apportés à la législation, lesquels sont résumés dans les notes suivantes.

**DISTRICTS MUNICIPAUX.**—Antérieurement à 1918, les municipalités rurales avaient le choix entre deux modes d'imposition de la taxe; ou bien un tantième de leur évaluation, ou bien un taux fixe par acre. Les amendements apportés cette année-là à la loi sur les districts municipaux obligèrent toutes les municipalités à procéder dorénavant par voie d'évaluation. La majorité des districts obéirent à cette disposition de la loi dès l'année 1919 mais quelques-uns d'entre eux ne s'y conformèrent qu'en 1920. Un nouvel amendement, datant de 1921, créa la Commission d'uniformisation, chargée de vérifier les évaluations en vue de la taxe et de s'assurer de leur équité. Cette mesure eut pour conséquence un accroissement de l'évaluation en 1921. Cette loi est encore en vigueur et l'évaluation établie en 1921 ne peut être changée durant une période de cinq ans. Par conséquent, les changements qui peuvent exister résultent de ce que certaines terres sont devenues imposables postérieurement à l'égalisation de 1921, amenant ainsi de légères augmentations en 1922 et 1923.

**DISTRICTS D'AMÉLIORATIONS LOCALES.**—Antérieurement à 1921, la taxe frappait toutes les terres; elle était basée sur un taux fixe par acre, mode qui supprimait la nécessité d'une évaluation. La loi de 1921 ordonna l'évaluation de toutes ces terres et le prélèvement d'une taxe basée sur leur valeur respective.

**CITÉS.**—Les nouvelles méthodes d'évaluation ont amené un déclin de l'évaluation des terrains et emplacements. Les bâtiments et leurs dépendances ne sont pas évalués à leur valeur intrinsèque; la portion de leur valeur soumise à la taxe diffère sensiblement d'une cité à l'autre, mais d'une manière générale, l'évaluation se limite à environ 50 p.c. La cité de Red Deer n'a commencé qu'en 1922 à évaluer les bâtiments.

**VILLES ET VILLAGES.**—Antérieurement à 1913 la taxe ne portait que sur les propriétés non bâties, mais cette année-là les municipalités furent autorisées à prélever l'impôt sur les bâtiments et améliorations; elles ont graduellement adopté cette méthode, quoique certaines d'entre elles continuent à n'imposer que les terres. Ceci explique l'augmentation rapide de l'évaluation des bâtiments. Les villes et villages ont le droit de taxer les biens personnels et d'imposer une taxe d'affaires; néanmoins, cette pratique est loin d'être générale.

**Colombie Britannique.**—On constate entre 1919 et 1923 plusieurs fluctuations se traduisant en définitive par une diminution de \$20,295,603 à la fin de la période quinquennale sur l'évaluation des propriétés foncières taxables. D'année en année l'évaluation des propriétés non bâties s'est abaissée dans de notables proportions, considérablement plus fortes que l'augmentation qui se manifestait sur les bâtiments. Les chiffres concernant les villages n'existent que pour deux années seulement; ils indiquent une augmentation générale dans la valeur des terres, des bâtiments et des propriétés exemptes de taxe. Dans les districts, quoique la valeur des propriétés non bâties ait diminué de \$7,026,532, on remarque que l'évaluation de l'ensemble des propriétés foncières taxables s'est accrue chaque année. Dans les cités, l'évaluation des propriétés exemptes de taxes a monté en 1920 et 1921 puis est redescendue en 1922 pour remonter encore en 1923. Dans les districts, cette évaluation a baissé en 1920 mais est remontée les années suivantes.

Dans les récentes années on remarque une tendance accentuée à réduire l'évaluation des terres improductives, tandis qu'une charge plus lourde est supportée par d'autres terrains dont l'utilité devient plus évidente et dont la productivité s'augmente. Les municipalités sont également inclinées à élever la valeur taxable des améliorations résultant des constructions nouvelles, de même qu'à considérer plus attentivement les augmentations de valeur découlant de la prospérité générale. Très fréquemment, les améliorations survenues n'étaient pas immédiatement taxées mais figuraient néanmoins dans les livres pour mémoire, le répartiteur ne jugeant pas nécessaire d'en tirer compte puisque les bâtiments eux-mêmes étaient exempts de taxe. Actuellement les rôles sont tenus avec beaucoup plus de soin que par le passé.

TABLE 1.—Summary Statement showing Total Assessment Valuations of Municipalities by provinces for the five year period 1919 to 1923

Province	Year	Taxable valuations			
		Taxable real property			Personal property
		Propriétés foncières taxables			
		Land — Terrains	Buildings — Bâtiments	Total	
		\$	\$	\$	Biens personnels
Prince Edward Island.....	1919	—	—	31,140,194	2,972,485
	1920	—	—	31,533,331	3,336,280
	1921	—	—	31,698,331	3,486,673
	1922	—	—	31,677,329	3,490,667
	1923	—	—	32,041,113	3,399,090
Nova Scotia.....	1919	—	—	100,069,373	27,979,000
	1920	—	—	117,499,003	25,685,198
	1921	—	—	136,824,878	26,139,569
	1922	—	—	139,982,616	25,634,714
	1923	—	—	142,093,014	35,717,616
New Brunswick <sup>1</sup> .....	1919	—	—	81,078,093	20,170,004
	1920	—	—	91,730,273	24,605,768
	1921	—	—	57,008,514	15,673,731
	1922	—	—	78,285,461	17,604,525
	1923	—	—	53,971,874	11,275,064
Quebec.....	1919	—	—	1,397,802,504	—
	1920	—	—	1,526,540,849	—
	1921	—	—	1,603,952,784	—
	1922	—	—	1,640,556,397	—
	1923	—	—	1,702,838,237	—
Ontario.....	1919	1,086,661,988	826,838,819	1,913,500,807	—
	1920	1,116,706,376	865,682,600	1,982,388,976	—
	1921	1,175,199,067	962,370,566	2,137,569,633	—
	1922	1,200,820,090	1,024,689,327	2,225,509,417	—
	1923	1,218,824,699	1,099,571,886	2,318,396,585	—
Manitoba.....	1919	—	—	467,857,405	—
	1920	—	—	484,802,829	—
	1921	—	—	674,574,091	—
	1922	—	—	660,708,101	11,218,080
	1923	—	—	638,136,316	10,900,117
Saskatchewan.....	1919	897,895,057	—	1,071,035,320	—
	1920	1,011,911,919	32,038,550	1,110,741,107	1,900,000
	1921	990,318,807	72,181,708	1,062,500,515	1,873,000
	1922	980,395,574	77,284,366	1,057,679,940	1,953,430
	1923	972,731,109	81,769,081	1,054,500,190	2,030,281
Alberta <sup>2</sup> .....	1919	361,209,911	46,379,814	407,589,725	1,811,230
	1920	397,531,998	51,070,811	448,602,809	2,421,364
	1921	738,590,504	56,694,883	795,285,387	921,004
	1922	723,513,878	63,349,263	786,863,141	1,430,493
	1923	708,043,969	66,335,632	774,379,601	1,320,069
British Columbia <sup>3</sup> .....	1919	363,508,519	194,430,709	557,939,228	—
	1920	349,146,755	196,641,269	545,788,024	—
	1921	332,789,775	221,418,811	554,208,586	—
	1922	326,384,318	234,612,866	560,997,184	—
	1923	318,175,214	244,251,108	562,426,322	—
Total all Provinces.....	1919	2,709,275,475	1,067,649,342	6,028,012,649	52,932,719
	1920	2,875,297,048	1,145,433,230	6,339,627,201	57,948,610
	1921	3,236,898,153	1,312,665,968	7,053,622,719	48,093,977
	1922	3,231,113,860	1,399,935,822	7,182,259,586	61,331,909
	1923	3,217,774,991	1,491,927,707	7,278,783,252	64,642,237

<sup>1</sup> In 1922 only 2 cities, 9 towns and 10 counties (York County incorporating the towns of Devon and Marysville not separable) and in 1923, 1 city, 6 towns and 6 counties reported. <sup>2</sup> Included in other taxable valuations. <sup>3</sup> Assessment valuations of local improvement districts are available for 1921, 1922 and 1923 only. <sup>4</sup> Including \$1,119,404 not separable. <sup>5</sup> Valuations made in current year are effective for taxation in the following year.

TABLEAU 1.—Etat des évaluations municipales de la matière imposable, par provinces, durant le quinquennat 1919-1923

Matière imposable		Total taxable valuations — Total de la matière imposable	Exempted property — Propriétés exemptes de taxe	Année	Province
Income — Revenus	Other taxable valuation — Autre matière imposable				
\$	\$	\$	\$		
—	—	34,112,679	—	1919	Ile du Prince-Edouard.
—	—	34,869,611	—	1920	
—	—	35,185,004	—	1921	
—	—	35,167,996	—	1922	
—	318	35,440,521	—	1923	
1,296,396	—	129,344,769	29,601,759	1919	Nouvelle-Ecosse.
1,980,430	—	145,164,631	31,055,648	1920	
2,079,555	—	165,044,002	37,248,350	1921	
2,003,305	—	167,620,635	36,948,814	1922	
2,140,796	—	179,951,426	36,286,290	1923	
20,774,180	12,057,325	134,079,602	—	1919	Nouveau-Brunswick. <sup>1</sup>
25,747,209	15,627,461	157,710,711	—	1920	
20,854,000	614,900	94,151,145	—	1921	
20,851,675	—	116,741,661	277,445	1922	
17,288,950	—	82,535,888	—	1923	
—	8,141,101	1,405,943,605	460,249,686	1919	Québec.
—	20,319,697	1,546,860,546	467,924,602	1920	
—	16,851,333	1,620,804,120	488,415,112	1921	
—	22,955,650	1,663,512,047	495,536,142	1922	
—	20,682,418	1,723,520,655	541,498,987	1923	
77,189,865	140,975,628	2,131,666,300	285,012,422	1919	Ontario.
90,655,979	152,766,954	2,225,811,909	313,986,408	1920	
100,589,708	172,563,712	2,410,723,053	410,247,153	1921	
136,868,474	185,180,839	2,547,558,730	433,494,895	1922	
127,632,890	191,874,326	2,637,903,801	455,116,644	1923	
—	—	467,857,405	—	1919	Manitoba.
—	—	484,802,829	—	1920	
—	—	674,574,091	—	1921	
—	9,276,903	681,203,084	137,298,287	1922	
—	8,963,284	657,999,717	136,339,289	1923	
—	—	1,071,035,320	—	1919	Saskatchewan.
1,626,408	7,924,400	1,122,191,915	25,147,080	1920	
—	37,770,360	1,102,143,875	7,615,661	1921	
3,173,153	34,347,357	1,097,153,880	—	1922	
2,569,698	30,804,852	1,089,905,021	—	1923	
4,000,000	6,324,097	419,725,052	—	1919	Alberta. <sup>2</sup>
6,000,000	6,195,909	463,220,082	—	1920	
—	6,647,373	802,853,764	—	1921	
—	13,655,423	801,949,057	—	1922	
—	10,016,932	785,716,602	—	1923	
—	—	557,939,228	37,072,097	1919	Colombie Britannique. <sup>5</sup>
—	—	545,788,024	50,304,747	1920	
—	—	554,208,586	60,547,356	1921	
—	—	560,997,184	54,141,686	1922	
—	—	562,426,322	61,621,156	1923	
103,260,441	167,498,151	6,351,703,960	811,935,964	1919	Total, toutes les provinces.
126,010,026	202,834,421	6,726,420,258	888,418,485	1920	
123,523,263	234,447,681	7,459,687,640	1,004,073,632	1921	
162,896,607	265,416,172	7,671,904,274	1,157,697,269	1922	
149,632,334	262,342,130	7,755,399,953	1,230,862,366	1923	

<sup>1</sup> Les chiffres de 1922, se limitent à 2 cités, 9 villes et 10 comtés (les villes de Devon et Marysville n'étant pas distinguées du comté d'York; les chiffres de 1923, sont ceux de 1 cité, 6 villes et 6 comtés.  
<sup>2</sup> Confondu avec "autre matière imposable." <sup>3</sup> Pour les districts d'améliorations locales, les chiffres n'existent qu'en 1921, 1922 et 1923. <sup>4</sup> Y compris \$1,119,404 portés en bloc, sans distinction. <sup>5</sup> Les évaluations de l'année courante gouvernent les impositions de l'année suivante.



## MUNICIPAL ASSESSMENT VALUATIONS

TABLE 2.—Assessment Valuations According to Classes of Municipalities for the five year period 1919 to 1923

Province	Class of municipality	Year	Taxable valuations—			
			Taxable real property			Personal property  Biens personnels
			Propriétés foncières taxables			
			Land — Terrains	Buildings — Bâtimens	Total	
P. E. Island—	Cities.....	1919	\$	\$	\$	\$
		1920	—	—	3,725,423	1,652,750
		1921	—	—	3,985,565	1,776,995
		1922	—	—	4,146,465	1,880,423
		1923	—	—	4,326,968	1,932,000
	Towns.....	1919	—	—	4,366,518	1,770,850
		1920	—	—	2,414,771	1,319,735
		1921	—	—	2,547,766	1,559,285
		1922	—	—	2,551,866	1,606,250
		1923	—	—	12,350,361	11,558,667
	Rural Municipa- lities.	1919	—	—	2,674,595	1,628,240
		1920	—	—	25,000,000	—
		1921	—	—	25,000,000	—
		1922	—	—	25,000,000	—
		1923	—	—	25,000,000	—
Nova Scotia—	Cities <sup>2</sup> .....	1919	—	—	25,000,000	—
		1920	—	—	39,167,097	8,459,507
		1921	—	—	51,899,374	2,501,279
		1922	—	—	55,800,828	2,591,799
		1923	—	—	57,477,949	2,573,995
	Towns.....	1919	—	—	58,017,267	13,043,100
		1920	—	—	26,767,643	12,544,142
		1921	—	—	39,364,164	14,130,096
		1922	—	—	41,153,491	14,660,681
		1923	—	—	41,832,464	14,874,971
	Rural Municipa- lities.	1919	—	—	43,627,648	14,890,349
		1920	—	—	34,134,633	6,975,351
		1921	—	—	26,235,465	9,053,823
		1922	—	—	39,870,559	8,887,089
		1923	—	—	40,672,203	8,185,748
New Brunswick <sup>3</sup>	Cities.....	1919	—	—	40,448,099	7,784,167
		1920	—	—	35,621,988	10,943,320
		1921	—	—	44,051,375	13,055,324
		1922	—	—	28,436,700	8,461,450
		1923	—	—	33,224,150	10,911,905
	Towns.....	1919	—	—	29,820,700	6,731,700
		1920	—	—	12,939,435	3,324,575
		1921	—	—	14,916,929	4,768,910
		1922	—	—	7,296,250	2,931,400
		1923	—	—	8,361,375	2,582,275
	Villages.....	1919	—	—	5,445,950	1,447,275
		1920	—	—	—	—
		1921	—	—	—	—
		1922	—	—	—	—
		1923	—	—	—	—
Rural Municipa- lities.	1919	—	—	32,516,670	5,902,109	
	1920	—	—	32,761,969	6,781,534	
	1921	—	—	21,275,564	4,280,881	
	1922	—	—	36,699,936	4,110,345	
	1923	—	—	18,705,224	3,096,089	

<sup>1</sup>Kensington did not report.<sup>2</sup>Personal property assessment in 1919 and 1923 includes Halifax and Sydney, in other years Sydney alone is shown; the income assessment is for Sydney only.<sup>3</sup>In 1922 only 2 cities, 9 towns and 10 counties (York County incorporating the towns of Devon and Marysville, not separable) and in 1923, 1 city, 6 towns and 6 counties reported.

TABLEAU 2.—Evaluations de la matière imposable, par catégories de municipalités, durant le quinquennat 1919-1923

Matière imposable		Total taxable valuations — Total de la matière imposable	Exempted property — Propriétés exemptes de taxe	Année	Catégories de municipalités	Province		
Income — Revenus	Other taxable valuations — Autre matière imposable							
\$	\$	\$	\$					
—	—	5,373,173	—	1919	Cités.	Ile du Pr.-Ed.—		
—	—	5,762,560	—	1920				
—	—	6,026,888	—	1921				
—	—	6,258,968	—	1922				
—	—	6,137,368	—	1923				
—	—	3,734,506	—	1919	Villes.		Nouvelle-Ecosse.	
—	—	4,107,051	—	1920				
—	—	4,153,116	—	1921				
—	—	3,909,028	—	1922				
—	318	4,303,153	—	1923				
—	—	25,000,000	—	1919	Municipalités rurales.			Nouv.-Brunswick <sup>3</sup>
—	—	25,000,000	—	1920				
—	—	25,000,000	—	1921				
—	—	25,000,000	—	1922				
—	—	25,000,000	—	1923				
194,250	—	47,820,854	24,703,950	1919	Cités <sup>2</sup>	Nouv.-Brunswick <sup>3</sup>		
628,255	—	55,028,908	24,711,950	1920				
509,525	—	58,902,152	30,711,625	1921				
513,200	—	60,565,144	30,777,575	1922				
466,400	—	71,526,767	30,785,200	1923				
981,596	—	40,293,381	4,192,127	1919	Villes.		Nouv.-Brunswick <sup>3</sup>	
1,160,525	—	54,654,785	5,568,117	1920				
1,411,695	—	57,225,867	5,752,479	1921				
1,325,005	—	58,032,440	5,434,253	1922				
1,533,640	—	60,051,637	4,504,441	1923				
120,550	—	41,230,534	705,682	1919	Municipalités rurales.			Nouv.-Brunswick <sup>3</sup>
191,650	—	35,480,938	775,581	1920				
158,335	—	48,915,983	784,246	1921				
165,100	—	49,023,051	736,986	1922				
140,756	—	48,373,022	996,649	1923				
18,966,855	—	65,532,163	—	1919	Cités.	Nouv.-Brunswick <sup>3</sup>		
22,843,334	—	79,950,033	—	1920				
18,697,750	—	55,595,900	—	1921				
19,350,625	—	63,486,680	—	1922				
16,422,150	—	52,974,550	—	1923				
990,800	3,200,000	20,454,810	—	1919	Villes.		Nouv.-Brunswick <sup>3</sup>	
1,811,925	1,045,200	22,542,964	—	1920				
1,052,400	614,900	11,894,950	—	1921				
439,000	—	11,382,650	—	1922				
497,050	—	7,390,275	—	1923				
—	249,000	249,000	—	1919	Villages.			Nouv.-Brunswick <sup>3</sup>
—	232,500	232,500	—	1920				
—	—	—	—	1921				
—	—	—	—	1922				
—	—	—	—	1923				
816,525	8,608,325	47,843,629	—	1919	Municipalités rurales.	Nouv.-Brunswick <sup>3</sup>		
1,091,950	14,349,761	54,985,214	—	1920				
1,103,850	—	26,660,295	—	1921				
1,062,050	—	41,872,331	277,445	1922				
369,750	—	22,171,063	—	1923				

<sup>1</sup>Kensington n'a pas envoyé de rapport.<sup>2</sup>L'évaluation des biens personnels en 1919 et 1923, embrasse Halifax et Sydney, mais se limite à la cité de Sydney les autres années. Les revenus ne sont imposés qu'à Sydney.<sup>3</sup>Les chiffres de 1922 se limitent à 2 cités, 9 villes et 10 comtés (les villes de Devon et Marysville n'étant pas distinguées du comté d'York); les chiffres de 1923 sont ceux de 1 cité, 6 villes et 6 comtés.

## MUNICIPAL ASSESSMENT VALUATIONS

TABLE 2.—Assessment Valuations According to Classes of Municipalities for the five year period 1919 to 1923—*Continued*

Province	Class of municipality	Year	Taxable valuations—				Personal property — Biens personnels
			Taxable real property — Propriétés foncières taxables				
			Land — Terrains	Buildings — Bâtiments	Total		
Quebec—	Cities.....	1919	\$ -	\$ -	\$ 856,562,941	\$ -	
		1920	-	-	933,666,464	-	
		1921	-	-	1,001,955,392	-	
		1922	-	-	1,027,033,206	-	
		1923	-	-	1,084,734,203	-	
	Towns.....	1919	-	-	131,886,285	-	
		1920	-	-	146,956,259	-	
		1921	-	-	144,451,739	-	
		1922	-	-	146,259,665	-	
		1923	-	-	145,900,087	-	
	Rural Municipa- lities.	1919	-	-	408,066,705	-	
		1920	-	-	444,397,327	-	
		1921	-	-	456,066,124	-	
		1922	-	-	465,783,276	-	
		1923	-	-	470,497,606	-	
	Independent... Rural Municipa- lities.	1919	-	-	1,286,573	-	
		1920	-	-	1,520,799	-	
		1921	-	-	1,479,529	-	
		1922	-	-	1,480,250	-	
		1923	-	-	1,706,341	-	
Ontario—	Cities.....	1919	500,783,333	470,645,154	971,428,487	-	
		1920	515,032,487	497,710,582	1,012,743,069	-	
		1921	555,780,960	575,082,175	1,130,863,135	-	
		1922	577,505,052	622,017,424	1,199,522,476	-	
		1923	585,654,353	688,332,022	1,273,986,375	-	
	Towns and Vil- lages.	1919	81,037,665	158,197,985	239,235,650	-	
		1920	83,447,988	167,098,018	250,546,006	-	
		1921	90,634,520	179,849,929	270,484,449	-	
		1922	93,557,807	191,024,731	284,582,538	-	
		1923	96,165,562	195,183,584	291,349,146	-	
	Rural Municipa- lities.	1919	504,840,990	197,995,680	702,836,670	-	
		1920	518,225,901	200,874,000	719,099,901	-	
		1921	528,783,587	207,438,462	736,222,049	-	
		1922	529,757,231	211,647,172	741,404,403	-	
		1923	537,004,784	216,056,280	753,061,064	-	
	Manitoba—	Cities.....	1919	-	-	268,890,588	-
			1920	-	-	271,192,352	-
			1921	-	-	274,398,464	-
			1922	-	-	283,631,894	476,740
			1923	-	-	275,871,493	476,190
Towns.....		1919	-	-	27,047,645	-	
		1920	-	-	23,945,727	-	
		1921	-	-	27,592,174	-	
		1922	-	-	25,764,155	3,051,970	
		1923	-	-	28,469,123	3,186,780	
Villages.....		1919	-	-	3,919,368	-	
		1920	-	-	4,617,686	-	
		1921	-	-	6,124,749	-	
		1922	-	-	5,021,088	1,317,546	
		1923	-	-	5,256,063	945,157	
Rural Municipa- lities.		1919	-	-	167,999,804	-	
		1920	-	-	185,047,064	-	
		1921	-	-	366,458,704	-	
		1922	-	-	346,290,964	6,371,824	
		1923	-	-	328,539,637	6,291,990	



TABLEAU 2.—Évaluations de la matière imposable, par catégories de municipalités, durant le quinquennat 1919-1923—*suite*

Matière imposable		Total taxable valuations — Total de la matière imposable	Exempted property  Propriétés exemptes de taxe	Année	Catégories de municipalités	Province
Income — Revenus	Other taxable valuations  Autre matière imposable					
\$	\$	\$	\$			Quebec—
—	4,878,333	861,441,274	322,140,871	1919	Cités.	
—	15,212,959	948,879,423	349,559,526	1920		
—	12,608,543	1,014,563,935	359,740,070	1921		
—	19,655,709	1,046,688,915	366,904,768	1922		
—	14,622,532	1,099,356,735	396,295,831	1923		
—	2,058,891	133,945,176	77,500,560	1929	Villes.	
—	4,262,242	151,218,501	53,011,897	1920		
—	2,997,659	147,449,398	62,141,813	1921		
—	2,501,273	148,760,938	62,219,690	1922		
—	5,405,424	151,305,511	70,120,190	1923		
—	1,197,115	409,263,820	60,303,925	1919	Municipalités rurales.	
—	825,428	445,222,755	65,009,794	1920		
—	1,226,000	457,292,124	66,168,519	1921		
—	785,126	466,568,402	65,959,324	1922		
—	654,290	471,151,896	74,425,567	1923		
—	6,762	1,293,335	304,330	1919	Municipalités rurales indépen- dantes.	
—	19,068	1,539,867	343,385	1920		
—	19,134	1,498,663	364,710	1921		
—	13,542	1,493,792	452,360	1922		
—	172	1,706,513	657,399	1923		
57,523,174	111,065,631	1,140,017,252	195,849,526	1919	Cités.	Ontario—
69,875,956	120,597,925	1,203,216,950	204,144,234	1920		
83,326,149	137,506,523	1,351,695,807	224,312,554	1921		
120,640,564	148,653,398	1,468,816,438	237,027,818	1922		
111,644,623	155,855,212	1,541,486,210	253,881,621	1923		
12,921,772	23,955,978	276,113,400	44,236,819	1919	Villes et villages	
14,523,344	26,121,487	291,190,837	44,333,917	1920		
12,330,006	28,918,592	311,733,047	48,936,265	1921		
11,673,726	30,299,185	326,555,449	52,658,732	1922		
11,098,984	29,831,175	332,279,305	55,225,110	1923		
6,744,919	5,954,019	715,535,608	44,926,074	1919	Municipalités rurales.	
6,256,679	6,047,542	731,404,122	65,508,257	1920		
4,933,553	6,138,597	747,294,199	136,998,334	1921		
4,554,184	6,228,256	752,186,843	143,808,345	1922		
4,889,283	6,187,939	764,138,286	146,009,913	1923		
—	—	268,890,588	—	1919	Cités.	Manitoba—
—	—	271,192,352	—	1920		
—	—	274,398,464	—	1921		
—	8,187,562	292,296,196	54,463,156	1922		
—	8,250,061	284,597,744	55,031,185	1923		
—	—	27,047,645	—	1919	Villes.	
—	—	23,945,727	—	1920		
—	—	27,592,174	—	1921		
—	490,602	29,306,727	14,613,229	1922		
—	491,585	32,147,488	12,216,277	1923		
—	—	3,919,368	—	1919	Villages.	
—	—	4,617,686	—	1920		
—	—	6,124,749	—	1921		
—	60,181	6,398,815	817,864	1922		
—	35,268	6,236,488	787,068	1923		
—	—	167,999,804	—	1919	Municipalités rurales.	
—	—	185,047,064	—	1920		
—	—	366,458,704	—	1921		
—	538,558	353,201,346	67,404,038	1922		
—	186,370	335,017,997	68,304,759	1923		

## MUNICIPAL ASSESSMENT VALUATIONS

TABLE 2.—Assessment Valuations According to Classes of Municipalities for the five year period 1919 to 1923—*Concluded*

Province	Class of municipality	Year	Taxable valuations—			
			Taxable real property			Personal property — Biens personnels
			Propriétés foncières taxables			
			Land — Terrains	Buildings — Bâtimens	Total	
Saskatchewan—	Cities.....	1919	\$ —	\$ —	\$ 112,955,844	\$ —
		1920	103,467,549	29,938,550	133,406,099	—
		1921	77,350,000	26,900,000	104,250,000	—
		1922	73,685,585	30,100,715	103,786,300	—
		1923	70,342,340	32,381,050	102,723,390	—
	Towns.....	1919	26,558,305	—	53,472,716	<sup>1</sup> —
		1920	24,257,807	—	54,564,370	<sup>1</sup> —
		1921	24,781,154	19,335,937	44,117,091	—
		1922	23,060,388	19,451,752	42,512,140	—
		1923	21,417,607	19,885,933	41,303,540	—
	Villages.....	1919	12,153,104	—	45,423,112	<sup>1</sup> —
		1920	12,750,963	—	49,235,038	<sup>1</sup> —
		1921	12,143,666	23,708,731	35,852,397	—
		1922	12,116,041	25,135,962	37,252,003	—
		1923	12,248,942	26,563,488	38,812,430	—
	Summer Resort Villages.	1921	345,240	108,040	453,280	—
		1922	319,115	136,545	455,660	—
		1923	305,440	157,225	462,665	—
	Rural Municipalities.	1919	859,183,648	—	859,183,648	—
		1920	871,435,600	2,100,000	873,535,600	1,900,000
		1921	875,698,747	2,129,000	877,827,747	1,873,000
		1922	871,214,445	2,459,392	873,673,837	1,953,430
		1923	868,416,780	2,781,385	871,198,165	2,030,281
Alberta—	Cities.....	1919	141,371,001	42,843,225	184,214,226	1,296,465
		1920	134,000,331	45,550,525	179,550,856	1,564,450
		1921	129,600,269	48,777,800	178,378,069	217,837
		1922	103,222,181	52,919,351	156,141,532	988,880
		1923	89,616,208	55,005,781	144,621,989	1,009,731
	Towns.....	1919	25,012,011	2,737,924	27,749,935	474,075
		1920	24,398,036	4,038,692	28,436,728	656,189
		1921	23,682,160	6,076,759	29,758,919	638,292
		1922	22,510,523	7,946,021	30,456,544	257,963
		1923	22,159,399	8,730,194	30,889,593	108,083
	Villages.....	1919	7,826,984	798,665	8,625,649	40,690
		1920	7,500,387	1,481,594	8,981,981	200,725
		1921	7,708,114	1,840,324	9,548,438	64,875
		1922	6,831,171	2,483,891	9,315,062	183,650
		1923	7,247,562	2,599,657	9,847,219	202,255
	*Rural Municipalities.	1919	186,999,915	—	186,999,915	—
		1920	231,633,244	—	231,633,244	—
		1921	450,153,829	—	450,153,829	—
		1922	474,075,881	—	474,075,881	—
		1923	480,681,359	—	480,681,359	—
	Local Improvement Districts	1921	127,446,132	—	127,446,132	—
		1922	116,874,122	—	116,874,122	—
		1923	108,339,441	—	108,339,441	—
Br. Columbia—	Cities.....	1919	243,746,606	138,704,999	382,451,605	—
		1920	233,907,024	131,293,706	365,200,730	—
		1921	223,947,772	143,547,373	367,495,145	—
		1922	211,951,400	155,477,686	367,429,086	—
		1923	204,666,664	157,489,338	362,156,002	—
	Villages.....	1922	644,286	683,310	1,327,596	—
		1923	773,169	924,035	1,697,204	—
	Districts.....	1919	119,761,913	55,725,710	175,487,623	—
		1920	115,239,731	65,347,563	180,587,294	—
		1921	108,842,003	77,871,438	186,713,441	—
		1922	113,788,632	78,451,870	192,240,502	—
		1923	112,735,381	85,837,735	198,573,116	—

<sup>1</sup>Included in total taxable property. <sup>2</sup>Included in other taxable valuations. <sup>3</sup>Including for the most part stock in trade.

<sup>4</sup>Including \$1,119,404, total assessment for Cardston, not separable.

<sup>5</sup>Buildings and improvements are not assessed in rural municipalities.

<sup>6</sup>Valuations made in current year are effective for taxation in the following year.

# ÉVALUATIONS MUNICIPALES EN MATIÈRE DE TAXE

19

TABLEAU 2.—Évaluations de la matière imposable, par catégories de municipalités, durant le quinquennat 1919-1923—*fin*

Matière imposable		Total taxable valuations	Exempted property	Année	Catégories de municipalités	Province
Income — Revenus	Other taxable valuations — Autre matière imposable	Total de la matière imposable	Propriétés exemptes de taxe			
\$	\$	\$	\$			
1	1	112,955,844	—	1919		Saskatchewan—
1,626,408	7,924,400	142,956,907	25,147,080	1920		
2	10,590,700	114,840,700	—	1921	Cités.	
2,035,127	10,429,649	116,251,076	—	1922		
1,408,655	8,410,223	112,542,268	—	1923		
1	1	53,472,716	—	1919		
1	1	54,564,370	—	1920		
2	11,472,286	55,589,377	7,615,661	1921	Villes.	
330,568	11,069,507	53,912,215	—	1922		
259,340	10,681,334	52,244,214	—	1923		
1	1	45,423,112	—	1919		Alberta—
1	1	49,235,038	—	1920		
2	15,707,374	51,559,771	—	1921	Villages.	
807,458	12,848,201	50,907,662	—	1922		
901,703	11,713,295	51,427,428	—	1923		
—	—	453,280	—	1921	Villégiatures estivales.	
—	—	455,660	—	1922		
—	—	462,665	—	1923		
—	—	859,183,648	—	1919		
—	—	875,435,600	—	1920		
—	—	879,700,747	—	1921	Municipalités rurales.	
—	—	875,627,267	—	1922		
—	—	873,228,446	—	1923		
4,000,000	5,712,688	195,223,379	—	1919		Colombie-Britan. <sup>4</sup>
6,000,000	4,653,773	191,769,079	—	1920		
—	5,170,982	183,766,888	—	1921	Cités.	
—	12,214,307	169,344,719	—	1922		
—	8,104,507	153,736,227	—	1923		
—	450,686	28,674,696	—	1919		
—	1,320,356	30,413,273	—	1920		
—	1,259,963	31,657,174	—	1921	Villes.	
—	1,131,575	31,846,082	—	1922		
—	1,232,505	32,220,181	—	1923		
—	160,723	8,827,062	—	1919		Colombie-Britan. <sup>4</sup>
—	221,780	9,404,486	—	1920		
—	216,428	9,829,741	—	1921	Villages.	
—	309,541	9,808,253	—	1922		
—	679,920	10,729,394	—	1923		
—	—	186,999,915	—	1919		
—	—	231,633,244	—	1920		
—	—	450,153,829	—	1921	Municipalités rurales.	
—	—	474,075,881	—	1922		
—	—	480,681,359	—	1923		
—	—	127,446,132	—	1921	Districts d'améliorations locales.	
—	—	116,874,122	—	1922		
—	—	105,339,441	—	1923		
—	—	382,451,605	22,414,487	1919		Colombie-Britan. <sup>4</sup>
—	—	365,200,730	36,334,473	1920		
—	—	367,495,145	43,466,540	1921	Cités.	
—	—	367,429,086	35,104,554	1922		
—	—	362,156,002	41,107,118	1923		
—	—	1,327,596	89,057	1922	Villages.	
—	—	1,697,204	89,894	1923		
—	—	175,487,623	14,657,610	1919		
—	—	180,587,294	13,970,274	1920		
—	—	186,713,441	17,080,816	1921	Districts.	
—	—	192,240,502	18,948,075	1922		
—	—	198,573,116	20,424,144	1923		

<sup>1</sup>Confondu avec "Total des propriétés foncières taxables." <sup>2</sup>Confondu avec "Autre matière imposable".  
<sup>3</sup>Constitué généralement par des marchandises.

<sup>4</sup>Comprend une somme de \$119,404, total des évaluations de Cardston, dont on ne possède pas le détail.

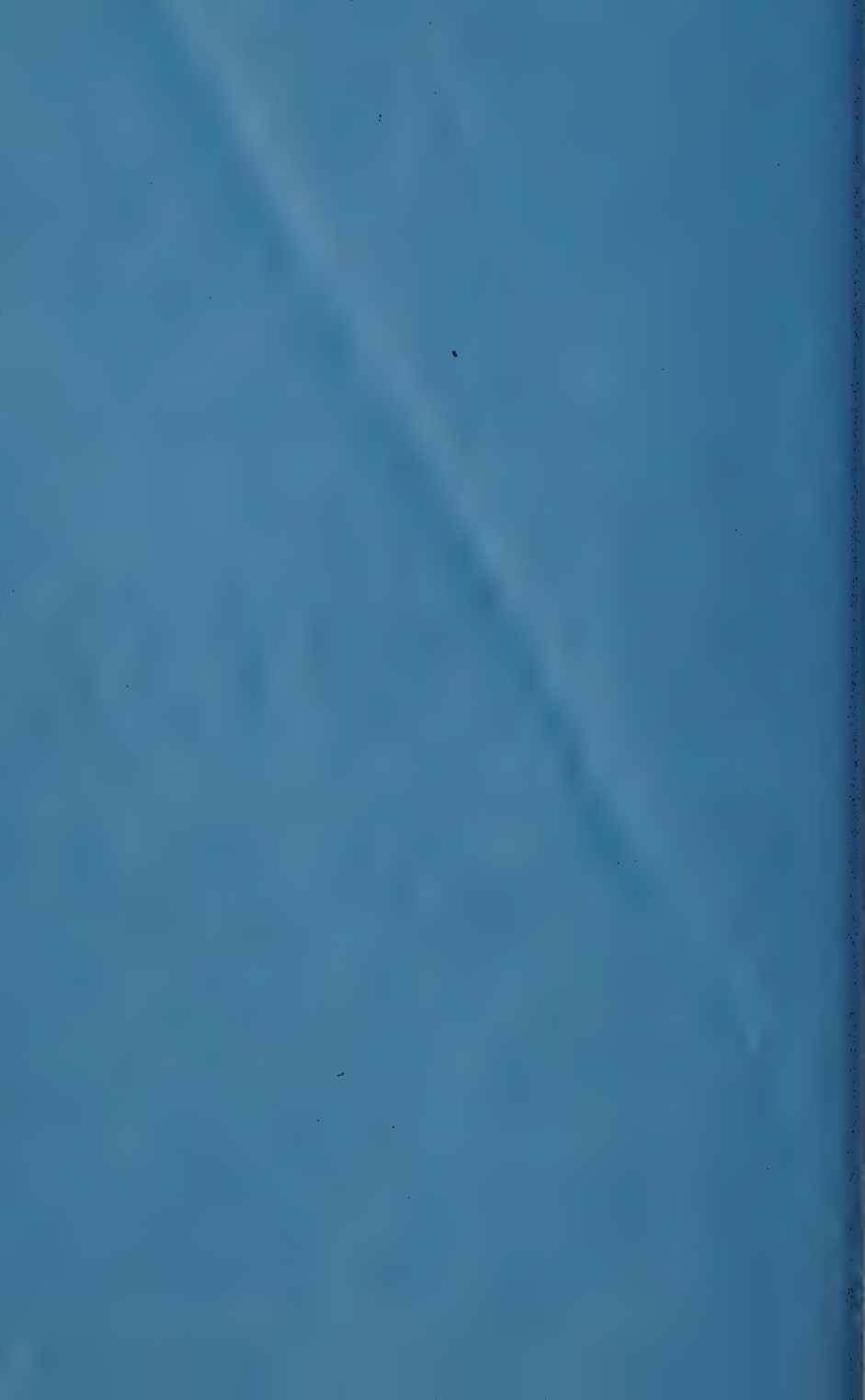
<sup>5</sup>Dans les municipalités rurales, on n'évalue ni les bâtiments ni les améliorations.

<sup>6</sup>Les évaluations de l'année courante gouvernent les impositions de l'année suivante.











March 30/27

CANADA  
DEPARTMENT OF TRADE AND COMMERCE  
DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH

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ASSESSMENT VALUATIONS

by

PROVINCES

1924 and 1925

♦ ♦ ♦

Published by authority of the Hon. James Malcolm, M. P.,  
Minister of Trade and Commerce

♦ ♦ ♦

OTTAWA

1927



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Minister of Trade and Commerce

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DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA - CANADA

Issued March 28, 1927.

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Dominion Statistician:	R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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Municipal Assessment Valuations  
1924 and 1925

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The Bureau published a report in 1926 dealing with the assessment valuations of municipalities throughout Canada for the five year period 1919-1923. The present bulletin brings the statistics up to 1925, the latest year for which information is available.

The tables are compiled along the same lines as in the first report and as conditions of variation in assessment as between provinces are practically the same as existed in the years 1919-1923, the following explanatory notes are in abbreviated form. Systems of assessment are so diverse as between provinces that comparability is only made possible by frequent and full consultation with provincial offices administering municipal affairs.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Quebec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities. The outstanding facts in comparing the statistics of 1925 with those first published covering 1919 show that in the year 1919 the total taxable value of real property in Canada was \$6,028,012,649 and in 1925 it amounted to \$7,331,785,535, being an increase of \$1,303,772,886 in the period of seven years. Personal property, which is only taxed in certain provinces, increased from \$52,932,719 in 1919 to \$56,452,434 in 1925. Income, which is only taxed in certain provinces, increased from \$103,260,441 in 1919 to \$164,952,407 in 1925. Property which is exempted from taxation showed an assessed value of \$811,935,964 in 1919 and increased to \$1,365,631,825 in 1925.





Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities, by Provinces, for 1924 and 1925.

Province	Year	Taxable Valuations						
		Land	Taxable real property		Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations
		\$	Buildings	Total	\$	\$	\$	\$
Prince Ed. Island	1924	-	-	30,447,873	2,168,800	-	-	32,616,673
	1925	-	-	30,570,834	2,150,888	-	-	32,721,722
Nova Scotia	1924	-	-	1/30,570,834	1/2,150,888	2,048,630	-	32,721,722
	1925	-	-	1/30,570,834	1/2,150,888	2,048,630	-	32,721,722
New Brunswick	1924	-	-	125,025,289	124,165,159	1,602,135	-	166,682,510
	1925	-	-	125,355,164	28,029,483	18,875,770	-	166,682,510
Quebec	1924	-	-	100,637,512	19,935,093	22,550,375	-	142,122,980
	1925	-	-	1,751,212,910	-	-	-	1,751,212,910
Ontario	1924	1,237,875,461	1,149,503,750	2,387,379,211	-	132,653,710	5,105,586	2,519,938,507
	1925	1,247,429,026	1,180,542,718	2,427,971,744	-	138,436,220	193,967,798	2,760,375,762
Manitoba	1924	-	-	605,396,598	10,456,060	-	8,551,770	624,404,428
	1925	-	-	576,380,525	9,922,652	-	8,691,447	594,994,624
Saskatchewan	1924	983,418,718	82,170,240	1,065,588,958	-	2,703,425	37,964,108	1,106,256,491
	1925	970,559,880	84,961,308	1,055,521,188	-	2,363,677	37,640,922	1,095,525,787
Alberta	1924	697,372,332	71,941,324	769,313,656	1,210,157	-	6,498,678	777,022,491
	1925	608,135,436	12,238,414	620,373,850	278,642	-	1,760,586	620,373,850
British Columbia	1924	312,166,616	254,087,090	566,253,706	-	-	-	566,253,706
	1925	303,282,438	265,446,494	568,728,932	-	-	-	568,728,932
Total all Provinces	1924	3,230,833,127	1,557,702,404	4,788,535	66,847,942	156,281,535	266,465,891	5,336,034,706
	1925	3,129,406,780	1,543,188,934	4,672,595	56,452,434	164,952,407	246,642,224	5,195,541,744

1/ Including exemptions of \$146,450 in 1924 and \$110,383 in 1925 which are not separable but have been deducted from the totals.

2/ Including \$2,488,660 total assessment for the municipality of Kent not separable.

3/ Including \$12,162,000 total assessment for the municipalities of Carleton and Queens not separable.

4/ Including total all assessments of cities \$139,415,429 and assessments for business, personal property and buildings and improvements of \$1,232,240 for towns that are not separable.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.

Province	Class of Municipality	Year	T a x a b l e   V a l u a t i o n s							Exempted Property
			Taxable real property			Income		Other		
			Land	Buildings	Total	Personal Property		Taxable Valuations	Total Taxable Valuations	
Prince Ed. Island-	Cities	1924	-	-	\$ 4,473,718	\$ 1,766,450	-	-	\$ 6,240,168	-
		1925	-	-	4,594,379	1,779,338	-	-	6,373,717	-
	Towns 7/	1924	-	-	974,155	402,350	-	-	1,376,505	-
		1925	-	-	976,455	371,550	-	-	1,348,005	-
	Rural Munic- ipalities	1924	-	-	25,000,000	-	-	-	25,000,000	-
		1925	-	-	25,000,000	-	-	-	25,000,000	-
	Cities 6/	1924	-	-	57,506,565	2,440,325	597,000	-	60,543,890	30,128,625
		1925	-	-	57,517,250	2,501,385	373,500	-	60,392,135	30,129,150
	Towns	1924	-	-	43,551,915	15,022,113	1,352,075	-	59,926,103	4,478,103
		1925	-	-	43,044,749	14,797,899	1,118,635	-	58,961,283	5,288,083
Nova Scotia -		1924	-	-	2/40,472,408	2/7,521,004	99,555	-	47,946,517	811,018
	Rural Munic- ipalities	1924	-	-	1/40,463,290	1/6,865,875	110,000	-	47,328,782	854,659
		1925	-	-	35,924,300	9,842,375	16,360,450	-	62,127,125	-
	Cities	1924	-	-	36,472,900	9,723,635	17,559,600	-	63,756,135	-
		1925	-	-	20,199,868	5,466,592	1,436,645	-	27,103,105	2,500,000
	Towns	1924	-	-	10,832,937	2,819,905	1,706,400	-	15,359,242	-
		1925	-	-	642,950	385,900	18,800	-	1,047,650	-
	Villages	1924	-	-	234,500	29,000	-	-	263,500	-
		1925	-	-	68,588,046	12,334,616	1,059,875	-	5/94,144,537	-
	Rural Munic- ipalities	1924	-	-	53,097,175	7,362,553	3,284,375	-	3/66,232,763	-
New Brunswick -4/										

1/ Including exemptions to the amount of \$110,383 which are not separable but have been deducted from the total.

2/ Including exemptions of \$146,450 which are not separable but have been deducted from the total.

3/ Including \$2,488,660 total assessment for Kent not separable.

4/ There were 3 cities, 18 towns, 2 villages and 14 municipalities reported in 1924; and 2 cities, 13 towns, 1 village and 15 municipalities reported in 1925.

5/ Including \$12,162,000 total assessment not separable.

6/ Personal Property and Income assessments are for Sydney only.

7/ These figures are for the towns of Kensington, Souris, Montague and Georgetown.



Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.- Continued.

Province	Class of Municipality	Year	T a x a b l e V a l u a t i o n s							
			Taxable real property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
			Land	Buildings	Total					
Quebec -	Cities	1924	\$ -	\$ -	\$ 1,125,005,177	\$ -	\$ -	\$ 14,419,672	\$ 1,139,424,849	\$ 406,454,808
		1925	-	-	1,181,083,183	-	-	2,261,348	1,183,344,531	416,479,151
	Towns	1924	-	-	150,614,759	-	-	4,438,239	155,052,998	77,475,695
		1925	-	-	150,897,224	-	-	2,455,723	153,352,947	70,310,490
	Rural Munic- ipalities	1924	-	-	473,877,661	-	-	625,449	474,503,110	75,947,167
		1925	-	-	476,815,637	-	-	388,228	477,203,865	76,186,903
Ontario -	Independent Rural Munic- ipalities	1924	-	-	1,715,313	-	-	177	1,715,490	746,449
		1925	-	-	1,779,617	-	-	287	1,779,904	940,700
	Cities	1924	599,005,391	725,867,952	1,324,873,343	-	115,233,933	156,579,284	1,596,686,560	323,403,581
		1925	600,296,664	750,826,699	1,351,123,363	-	119,721,388	156,347,295	1,627,192,046	341,921,914
	Towns and Villages	1924	98,829,841	203,941,821	302,771,662	-	12,054,424	30,550,749	345,376,835	64,902,060
		1925	106,276,778	208,365,056	314,641,834	-	12,194,812	30,028,792	356,865,438	66,868,274
Manitoba -	Rural Munic- ipalities	1924	540,040,229	219,693,977	759,734,206	-	5,365,353	6,837,765	771,937,324	146,591,833
		1925	540,855,584	221,350,963	762,206,547	-	6,520,020	7,067,596	775,794,163	148,479,392
	Cities	1924	-	-	275,941,657	478,185	-	7,999,185	284,419,027	55,556,788
		1925	-	-	267,210,457	348,560	-	7,987,105	275,546,122	55,964,633
	Towns	1924	-	-	25,914,156	2,988,450	-	482,350	29,384,956	13,605,968
		1925	-	-	23,424,537	2,972,450	-	559,517	26,956,504	12,663,430
	Villages	1924	-	-	5,011,078	888,225	-	28,335	5,927,638	1,055,487
		1925	-	-	4,340,636	879,756	-	47,490	5,267,882	1,051,450
	Rural Munic- ipalities	1924	-	-	298,529,707	6,101,200	-	41,900	304,672,807	69,096,638
		1925	-	-	281,404,895	5,721,886	-	97,335	287,224,116	65,750,558





Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.- Concluded.

T a x a b l e   V a l u a t i o n s										
Province	Class of Municipality	Year	Taxable real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
			Land	Buildings	Total					
Saskatchewan -	Cities	1924	66,684,857	32,943,984	99,628,841	-	2,117,137	8,559,764	110,305,742	-
		1925	61,814,314	34,348,140	96,162,454	-	1,969,482	8,955,389	107,087,325	-
	Towns	1924	20,002,543	20,402,028	40,404,571	-	288,402	10,279,812	50,972,785	-
		1925	18,272,783	20,967,778	39,240,561	-	214,446	10,019,633	49,474,640	-
	Villages	1924	11,918,105	25,765,179	37,683,284	-	297,886	17,201,119	55,182,289	-
		1925	11,029,519	26,338,087	37,367,606	-	179,749	16,552,194	54,099,549	-
	Summer Resort Villages	1924	285,045	180,200	465,245	-	-	10,850	476,095	-
		1925	250,260	180,150	430,410	-	-	6,124	436,534	-
	Rural Municipalities	1924	884,528,168	2,878,849	887,407,017	-	-	1,912,563	889,319,580	-
		1925	879,193,004	3,127,153	882,320,157	-	-	2,107,582	884,427,739	-
Alberta -	Cities	1924	84,062,895	57,782,890	141,845,785	828,250	-	4,674,783	147,348,818	-
		1925	1/-	1/-	1/-	1/-	1/-	1/-	139,415,429	-
	Towns	1924	17,138,912	11,199,786	28,338,698	178,812	-	1,339,924	29,857,434	-
		1925	13,795,875	9,865,596	23,661,471	131,912	-	1,246,412	3/26,272,035	-
	Villages	1924	6,585,140	2,958,648	9,543,788	203,095	-	483,971	10,230,854	-
		1925	1,779,063	2,372,818	4,151,881	146,730	-	514,174	4,812,785	-
	Rural Municipalities	1924	479,409,795	-	479,409,795	-	-	-	479,409,795	-
		1925	479,765,853	2/-	479,765,853	-	-	-	479,765,853	-
	Local Improvement Districts	1924	110,175,590	-	110,175,590	-	-	-	110,175,590	-
		1925	112,794,645	2/-	112,794,645	-	-	-	112,794,645	-
British Columbia -	Cities	1924	203,727,691	163,676,321	367,404,012	-	-	-	367,404,012	42,840,473
		1925	197,772,756	169,469,600	367,242,356	-	-	-	367,242,356	43,942,401
	Villages	1924	970,535	1,148,932	2,119,467	-	-	-	2,119,467	143,459
		1925	993,050	1,231,708	2,224,758	-	-	-	2,224,758	222,688
	Districts	1924	107,468,390	89,261,837	196,730,227	-	-	-	196,730,227	20,332,554
		1925	104,516,632	94,745,186	199,261,818	-	-	-	199,261,818	28,577,949

1/ Total assessment only shown.

2/ Buildings and Improvements are not assessed in rural municipalities.

3/ Including the amount of \$1,232,240 assessments for business, personal property and buildings and improvements that are not separable.



CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

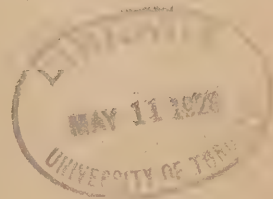
FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

by

PROVINCES

1926



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Published by authority of the Hon. James Malcolm, M. P.,  
Minister of Trade and Commerce

+ + +

OTTAWA

1928





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Minister of Trade and Commerce

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DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA - CANADA

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Dominion Statistician:	R.H. Coats, B.A., F.S.S.(Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J.R. Munro.

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Municipal Assessment Valuations  
1926

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Previous reports of the Bureau concerning municipal assessment valuations covered the years 1919 to 1925. The present bulletin shows the valuations for 1926, the latest year for which information is available.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Québec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Québec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,456,907,285 in 1926. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$69,142,931 in 1926. Income, for the provinces in which it is taxed increased from \$103,260,441 in 1919 to \$161,712,301 in 1926. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$258,297,533 in 1926, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,301,289,196 in 1926.

Ottawa, May 9, 1928.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$1,456,907,285 in 1919 to \$2,456,907,285 in 1926. Personal property, which is only taxed in certain provinces, increased from \$28,937,712 in 1919 to \$28,937,712 in 1926. Income, for the provinces in which it is taxed increased from \$10,250,441 in 1919 to \$10,250,441 in 1926. Other taxable valuations which amounted to \$167,438,151 in 1919 increased to \$258,607,537 in 1926, while the valuation of property which is exempted, an taxation increased from \$1,137,964 in 1919 to \$1,137,964 in 1926.

Ottawa, May 9, 1928.

Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1926.

Provinces	T a x a b l e   V a l u a t i o n s						
	T a x a b l e   R e a l   P r o p e r t y			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations
	Land	Buildings	Total				
Prince Edward Island	\$ -	\$ -	30,356,947	\$ 8,292,018	\$ 1,924,718	\$ 47,500	\$ 40,621,183
Nova Scotia	-	-	140,000,829	1/ 24,135,248	1/ 1,545,270	-	165,681,347
New Brunswick	-	-	122,791,799	24,935,823	26,186,933	-	2/ 176,341,215
Quebec	-	-	1,894,905,708	-	-	8,493,169	38,407,469
Ontario	1,254,870,152	1,228,159,563	2,483,029,715	-	129,656,370	194,225,108	3/ 2,806,911,193
Manitoba	-	-	560,330,739	10,967,892	-	9,051,639	586,350,270
Saskatchewan	962,686,196	91,109,368	1,053,795,564	-	2,399,010	39,497,208	1,095,691,782
Alberta	510,534,919	72,638,358	583,173,277	811,950	-	6,982,909	4/ 592,287,676
British Columbia	303,232,024	285,290,683	588,522,707	-	-	-	588,522,707
Total all Provinces	3,031,323,291	1,677,197,972	7,456,907,285	69,142,931	161,712,301	258,297,533	7,949,806,250
							85,800,621
							1,301,289,196

1/ Personal property and income assessments for cities are for Sydney only.

2/ Including \$2,426,660 total assessment not separable.

3/ In addition assessments for schools only were townships \$11,289,991, towns and villages \$22,496,766 and cities \$82,579,118.

4/ Including \$1,319,540 total assessment not separable.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1926.

Provinces	Class of Municipality	T a x a b l e   V a l u a t i o n s							Exempted Property
		Taxable Real Property			Income	Personal Property	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
Prince Edward Island	Cities	\$	\$	\$	\$	\$	\$	\$	\$
	Towns	-	-	4,607,418	-	1,763,491	-	6,370,909	-
	Rural Municipalities	-	-	2,783,557	-	1,507,700	47,500	4,338,757	-
Nova Scotia	Cities	-	-	22,965,972	1,924,718	5,020,827	-	29,911,517	-
	Towns	-	-	56,733,356	1/427,050	1/2,426,260	-	59,586,666	32,371,510
	Rural Municipalities	-	-	42,860,769	1,008,675	14,227,784	-	58,097,228	5,184,753
New Brunswick	Cities	-	-	40,406,704	109,545	7,481,204	-	47,997,453	851,201
	Towns	-	-	51,349,525	20,206,364	11,496,853	-	83,052,742	-
	Villages	-	-	16,999,725	2,282,379	4,239,550	-	23,521,654	-
Quebec	Rural Municipalities	-	-	233,000	-	44,350	-	277,350	-
	Cities	-	-	54,209,549	3,698,190	9,155,070	-	2/69,489,469	-
	Towns	-	-	1,235,929,204	-	-	4,972,343	1,240,901,547	429,435,396
Ontario	Rural Municipalities	-	-	170,487,550	-	-	2,368,964	172,856,514	70,248,161
	Independent Rural Munic.	-	-	486,254,297	-	-	1,151,575	487,405,872	81,866,832
	Cities	-	-	2,234,657	-	-	287	2,234,944	458,818
Ontario	Towns and Villages	601,433,482	778,718,687	1,380,152,169	113,002,727	-	157,049,769	1,650,204,665	285,083,483
	Rural Municipalities	110,068,681	223,736,597	333,805,278	11,155,046	-	30,525,531	3/375,485,855	68,135,471
	Cities	543,367,989	225,704,279	769,072,268	5,498,597	-	6,649,808	3/781,220,673	99,404,202

1/ For Sydney only.  
2/ Including \$2,426,660 total

1/ For Sydney only.

2/ Including \$2,426,660 total assessment not separable.

3/ In addition assessments for schools only were townships \$11,289,991, towns and villages \$22,496,766 and cities \$82,579,118.



Table 2.- Assessment Valuations According to Classes of Municipalities for 1926.-Con.

Provinces	Class of Municipality	T a x a t l e V a l u a t i o n s							Exempted Property
		Taxable Real Property		Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
		Land	Buildings					Total	
Manitoba -	Cities	\$	\$	\$	\$	\$	\$	\$	
	Towns	-	-	261,944,230	-	8,064,683	270,248,178	56,975,502	
	Villages	-	-	21,586,965	-	703,760	25,516,840	12,675,986	
	Rural Municipalities	-	-	4,572,208	-	47,215	5,606,813	1,097,917	
Saskatchewan -	Cities	59,796,739	34,878,790	272,227,336	6,515,122	235,981	278,978,439	71,699,338	
	Towns	17,095,687	21,534,024	94,675,529	-	9,140,581	105,855,209	-	
	Villages	10,798,312	26,840,762	38,629,711	-	9,913,803	48,726,891	-	
	Summer Resort Villages	237,465	186,825	37,639,074	-	16,747,584	54,563,192	-	
Alberta -	Rural Municipalities	874,757,993	7,668,967	424,290	-	5,644	429,934	-	
	Cities	76,432,265	58,471,496	882,426,960	-	3,689,596	886,116,556	-	
	Towns	13,263,284	11,393,543	134,903,761	114,515	5,181,261	2/ 141,519,077	-	
	Villages	5,677,578	2,773,319	24,656,827	275,890	1,308,093	26,240,810	-	
British Columbia -	Rural Municipalities	354,062,673	1/	8,450,897	421,545	493,555	9,365,997	-	
	Local Improvement Districts	61,099,119	1/	354,062,673	-	-	354,062,673	-	
	Cities	199,462,074	177,190,885	61,099,119	-	-	61,099,119	-	
	Villages	992,860	1,352,692	376,652,959	-	-	376,652,959	47,077,987	
	Districts	102,777,090	106,747,106	2,345,552	-	-	2,345,552	321,640	
				209,524,196	-	-	209,524,196	38,400,994	

1/ Buildings and Improvements are not assessed in rural municipalities.

2/ Including \$1,319,540 total assessment not separable.









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(DEPARTMENT OF TRADE AND COMMERCE)  
DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH

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ASSESSMENT VALUATIONS

by  
PROVINCES

1927



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Published by Authority of the Hon. James Malcolm, M.P.,  
Minister of Trade and Commerce

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OTTAWA

1929





DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA - CANADA

Dominion Statistician:

Chief, Finance Statistics Branch:

R.H. Coats, B.A., F.S.S. (Hon.), F. R. S. C.  
Colonel J. R. Munro.

Municipal Assessment Valuations  
1927.

The Bureau herewith presents its annual bulletin dealing with assessment valuations of the various classes of municipalities throughout Canada for the year 1927, which is the latest for which such statistics are available. Previous reports cover the valuations for the years 1919 to 1926 inclusive.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Quebec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,564,935,640 in 1927. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$68,214,471 in 1927. Income, for the provinces in which it is taxed increased from \$103,260,441 in 1919 to \$176,084,316 in 1927. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$267,406,207 in 1927, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,367,132,236 in 1927.

Ottawa, March 26, 1929.



Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1927.

Provinces	T a x a b l e   V a l u a t i o n s					
	T a x a b l e   R e a l   P r o p e r t y		Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations
	Land	Buildings				
Prince Edward Island	-	-	6,690,245 2/	771,551	72,980	37,955,556
Nova Scotia 1/	-	-	24,178,951	1,497,257	-	162,040,250
New Brunswick	-	-	26,913,024	41,028,124	-	225,885,913 3/
Quebec	-	-	-	-	8,927,823	2,226,255,212 4/
Ontario	264,357,710	1,269,447,338	-	330,268,969	198,952,035	2,862,920,102
Manitoba	-	-	10,069,954	-	9,213,822	567,504,165
Saskatchewan	959,835,874	94,042,278	-	2,516,415	40,316,341	1,096,712,908
Alberta	429,133,036	80,414,380	362,297	-	9,923,206	589,832,519
British Columbia	302,809,841	306,802,860	-	-	-	609,692,701
Total all Provinces	3,026,110,461	1,750,706,856	68,214,471 2/	176,084,316	267,406,207	8,078,996,737 3/

1/ Personal Property and income assessments for cities are for Sydney only.

2/ Including \$70,557 exempted property not separable.

3/ Including \$2,426,660 total assessment not separable.

4/ In addition assessments for schools only were townships \$4,218,214, towns and villages \$20,150,669 and cities \$84,278,337.

8-040'220'420'480'540'600'660'720'780'840'900'960'1020'1080'1140'1200'1260'1320'1380'1440'1500'1560'1620'1680'1740'1800'1860'1920'1980'2040'2100'2160'2220'2280'2340'2400'2460'2520'2580'2640'2700'2760'2820'2880'2940'3000'3060'3120'3180'3240'3300'3360'3420'3480'3540'3600'3660'3720'3780'3840'3900'3960'4020'4080'4140'4200'4260'4320'4380'4440'4500'4560'4620'4680'4740'4800'4860'4920'4980'5040'5100'5160'5220'5280'5340'5400'5460'5520'5580'5640'5700'5760'5820'5880'5940'6000'6060'6120'6180'6240'6300'6360'6420'6480'6540'6600'6660'6720'6780'6840'6900'6960'7020'7080'7140'7200'7260'7320'7380'7440'7500'7560'7620'7680'7740'7800'7860'7920'7980'8040'8100'8160'8220'8280'8340'8400'8460'8520'8580'8640'8700'8760'8820'8880'8940'9000'9060'9120'9180'9240'9300'9360'9420'9480'9540'9600'9660'9720'9780'9840'9900'9960'10020'10080'10140'10200'10260'10320'10380'10440'10500'10560'10620'10680'10740'10800'10860'10920'10980'11040'11100'11160'11220'11280'11340'11400'11460'11520'11580'11640'11700'11760'11820'11880'11940'12000'12060'12120'12180'12240'12300'12360'12420'12480'12540'12600'12660'12720'12780'12840'12900'12960'13020'13080'13140'13200'13260'13320'13380'13440'13500'13560'13620'13680'13740'13800'13860'13920'13980'14040'14100'14160'14220'14280'14340'14400'14460'14520'14580'14640'14700'14760'14820'14880'14940'15000'15060'15120'15180'15240'15300'15360'15420'15480'15540'15600'15660'15720'15780'15840'15900'15960'16020'16080'16140'16200'16260'16320'16380'16440'16500'16560'16620'16680'16740'16800'16860'16920'16980'17040'17100'17160'17220'17280'17340'17400'17460'17520'17580'17640'17700'17760'17820'17880'17940'18000'18060'18120'18180'18240'18300'18360'18420'18480'18540'18600'18660'18720'18780'18840'18900'18960'19020'19080'19140'19200'19260'19320'19380'19440'19500'19560'19620'19680'19740'19800'19860'19920'19980'20040'20100'20160'20220'20280'20340'20400'20460'20520'20580'20640'20700'20760'20820'20880'20940'21000'21060'21120'21180'21240'21300'21360'21420'21480'21540'21600'21660'21720'21780'21840'21900'21960'22020'22080'22140'22200'22260'22320'22380'22440'22500'22560'22620'22680'22740'22800'22860'22920'22980'23040'23100'23160'23220'23280'23340'23400'23460'23520'23580'23640'23700'23760'23820'23880'23940'24000'24060'24120'24180'24240'24300'24360'24420'24480'24540'24600'24660'24720'24780'24840'24900'24960'25020'25080'25140'25200'25260'25320'25380'25440'25500'25560'25620'25680'25740'25800'25860'25920'25980'26040'26100'26160'26220'26280'26340'26400'26460'26520'26580'26640'26700'26760'26820'26880'26940'27000'27060'27120'27180'27240'27300'27360'27420'27480'27540'27600'27660'27720'27780'27840'27900'27960'28020'28080'28140'28200'28260'28320'28380'28440'28500'28560'28620'28680'28740'28800'28860'28920'28980'29040'29100'29160'29220'29280'29340'29400'29460'29520'29580'29640'29700'29760'29820'29880'29940'30000'30060'30120'30180'30240'30300'30360'30420'30480'30540'30600'30660'30720'30780'30840'30900'30960'31020'31080'31140'31200'31260'31320'31380'31440'31500'31560'31620'31680'31740'31800'31860'31920'31980'32040'32100'32160'32220'32280'32340'32400'32460'32520'32580'32640'32700'32760'32820'32880'32940'33000'33060'33120'33180'33240'33300'33360'33420'33480'33540'33600'33660'33720'33780'33840'33900'33960'34020'34080'34140'34200'34260'34320'34380'34440'34500'34560'34620'34680'34740'34800'34860'34920'34980'35040'35100'35160'35220'35280'35340'35400'35460'35520'35580'35640'35700'35760'35820'35880'35940'36000'36060'36120'36180'36240'36300'36360'36420'36480'36540'36600'36660'36720'36780'36840'36900'36960'37020'37080'37140'37200'37260'37320'37380'37440'37500'37560'37620'37680'37740'37800'37860'37920'37980'38040'38100'38160'38220'38280'38340'38400'38460'38520'38580'38640'38700'38760'38820'38880'38940'39000'39060'39120'39180'39240'39300'39360'39420'39480'39540'39600'39660'39720'39780'39840'39900'39960'40020'40080'40140'40200'40260'40320'40380'40440'40500'40560'40620'40680'40740'40800'40860'40920'40980'41040'41100'41160'41220'41280'41340'41400'41460'41520'41580'41640'41700'41760'41820'41880'41940'42000'42060'42120'42180'42240'42300'42360'42420'42480'42540'42600'42660'42720'42780'42840'42900'42960'43020'43080'43140'43200'43260'43320'43380'43440'43500'43560'43620'43680'43740'43800'43860'43920'43980'44040'44100'44160'44220'44280'44340'44400'44460'44520'44580'44640'44700'44760'44820'44880'44940'45000'45060'45120'45180'45240'45300'45360'45420'45480'45540'45600'45660'45720'45780'45840'45900'45960'46020'46080'46140'46200'46260'46320'46380'46440'46500'46560'46620'46680'46740'46800'46860'46920'46980'47040'47100'47160'47220'47280'47340'47400'47460'47520'47580'47640'47700'47760'47820'47880'47940'48000'48060'48120'48180'48240'48300'48360'48420'48480'48540'48600'48660'48720'48780'48840'48900'48960'49020'49080'49140'49200'49260'49320'49380'49440'49500'49560'49620'49680'49740'49800'49860'49920'49980'50040'50100'50160'50220'50280'50340'50400'50460'50520'50580'50640'50700'50760'50820'50880'50940'51000'51060'51120'51180'51240'51300'51360'51420'51480'51540'51600'51660'51720'51780'51840'51900'51960'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Table 2. Assessment Valuations According to Classes of Municipalities for 1927.

Provinces	Class of Municipality	Taxable Valuations						Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Real Property			Personal Property	Total					
		Land	Buildings	Total							
Prince Edward Island	Cities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Towns	-	-	4,638,493	1,813,170	-	-	-	-	6,451,663	1,004,000
	Rural Municipalities	-	-	2,816,315	1,489,525	-	-	72,980	4,378,820	789,500	
Nova Scotia	Cities	-	-	22,965,972	3,387,550	771,551	-	-	27,125,073	-	
	Towns	-	-	54,064,490	1/2,380,950	1/453,750	-	-	56,899,190	32,896,675	
	Rural Municipalities	-	-	42,017,875	14,447,588	914,485	-	-	57,379,948	5,085,159	
New Brunswick	Cities	-	-	2/40,352,234	2/7,350,413	129,022	-	-	47,761,112	893,652	
	Towns	-	-	51,545,451	8,687,262	21,178,320	-	-	81,411,033	4/10,992,800	
	Villages	-	-	18,294,185	4,924,746	2,123,824	-	-	25,342,755	5/929,000	
Quebec	Rural Municipalities	-	-	480,900	213,250	13,800	-	-	707,950	-	
	Cities	-	-	85,297,569	13,087,766	17,712,180	-	-	6/118,524,175	-	
	Towns	-	-	1,241,736,913	-	-	-	4,564,984	1,246,301,897	448,200,001	
Ontario	Rural Municipalities	-	-	178,310,007	-	-	-	3,109,017	181,419,024	82,860,153	
	Independent	-	-	495,100,497	-	-	-	1,253,462	496,353,959	87,408,850	
	Rural Municipalities	-	-	2,277,032	-	-	-	360	2,277,392	460,868	
	Cities	605,040,430	806,987,405	1,412,027,835	-	116,106,482	-	159,992,772	7/1,688,127,089	295,859,840	
	Towns and Villages	110,647,207	233,366,499	344,013,706	-	10,491,879	-	31,639,815	7/386,145,400	71,109,593	
	Rural Municipalities	548,564,073	229,093,434	777,657,507	-	3,670,608	-	7,319,448	7/788,647,563	101,330,383	

1/ For Sydney only. 2/ Municipality of Cumberland includes \$70,557 exempted property, not separable.  
3/ Including business tax for Moncton.  
4/ Exemptions are for the City of Moncton.  
5/ Exemptions are for the Town of Woodstock.  
6/ Including \$2,426,660 total assessment, not separable.  
7/ In addition assessments for schools only were townships \$4,218,214, towns and villages \$20,150,669, and cities \$34,270,337.



Provinces	Class of Municipality	T a x a b l e   V a l u a t i o n s					Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Real Property			Personal Property					
		Land	Buildings	Total						
Manitoba	Cities	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Towns	-	-	258,160,345	237,125	-	-	8,522,673	266,920,143	57,974,036
	Villages	-	-	21,154,622	3,501,655	-	-	518,591	25,174,868	13,019,988
	Rural Municipalities	-	-	4,742,525	914,995	-	-	46,040	5,703,560	1,010,194
Saskatchewan	Cities	-	-	264,162,898	5,416,179	-	-	126,518	269,705,595	71,566,304
	Towns	58,572,497	36,159,287	94,831,784	-	2,201,620	2,201,620	9,350,554	106,383,958	-
	Villages	16,185,457	21,881,832	38,067,289	-	138,600	138,600	9,907,879	48,113,768	-
	Summer Resort Villages	10,456,933	27,594,088	38,051,021	-	178,195	178,195	16,778,163	55,067,379	-
Alberta	Rural Municipalities	230,385	188,985	419,370	-	-	-	4,613	423,983	-
	Cities	874,290,602	8,218,086	882,508,688	-	-	-	4,275,132	886,783,820	-
	Towns	74,242,807	60,266,035	134,508,842	-	-	-	6,549,297	141,058,139	-
	Villages	11,729,596	12,238,419	23,968,015	312,022	-	-	1,312,294	25,592,331	-
British Columbia	Rural Municipalities	5,580,590	3,268,251	8,848,841	50,275	-	-	606,468	9,505,584	-
	Local Improvement Districts	345,104,719	4,641,675	349,746,394	-	-	-	1,455,147	351,201,541	-
	Cities	62,475,324	1/-	62,475,324	-	-	-	-	62,475,324	-
	Villages	197,742,025	188,714,163	386,456,188	-	-	-	-	386,456,188	45,669,996
	Districts	1,048,121	1,531,722	2,579,843	-	-	-	-	2,579,843	303,599
		104,099,695	116,556,975	220,656,670	-	-	-	-	220,656,670	37,771,645

1/ Buildings and Improvements are not assessed in Local Improvement Districts.





C A N A D A

(DEPARTMENT OF TRADE AND COMMERCE)

DOMINION BUREAU OF STATISTICS

FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

by

PROVINCES

1928

+ + +

Published by Authority of the Hon. James Malcolm, M.P.,

Minister of Trade and Commerce

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OTTAWA

1930



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DOMINION BUREAU OF STATISTICS  
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OTTAWA - CANADA

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Dominion Statistician:	R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J. R. Munro.

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Municipal Assessment Valuations  
1928.

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Statistics of the assessment valuations of the various classes of municipalities throughout Canada have been compiled for each year since 1919. The Bureau presents herewith its annual bulletin dealing with the valuations covering the year 1928 which is the latest for which statistics are available.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba, Quebec or New Brunswick.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,753,091,861 in 1928. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$70,242,136 in 1928. Income, for the provinces in which it is taxed, increased from \$103,260,441 in 1919 to \$110,725,186 in 1928. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$280,713,723 in 1928, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,373,142,743 in 1928.





Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1928.

Provinces	T a x a b l e   V a l u a t i o n s						Exempted Property.
	Taxable Real Property			Personal Property		Income	
	Land	Buildings	Total	Total	Other Taxable Valuations		
Prince Edward Island	\$ -	\$ -	31,658,612	\$ 8,056,471	77,282	40,764,304	1,799,500
Nova Scotia 1/	-	-	2/136,293,136	2/24,124,234	-	2/162,084,741	40,619,145
New Brunswick	-	-	153,272,949	28,269,506	Not Shown	181,542,455	Not Shown
Quebec	-	-	1,986,767,363	-	-	2,001,407,449	630,835,391
Ontario	1,279,230,900	1,322,454,777	2,601,685,677	-	207,221,703	3/2,914,934,072	477,639,396
Manitoba	-	-	539,913,667	9,642,296	9,759,756	559,315,719	144,748,168
Saskatchewan	960,280,278	99,122,626	1,059,402,904	-	42,230,632	1,103,620,560	-
Alberta	508,294,910	101,201,629	609,496,539	149,629	6,784,264	616,430,432	-
British Columbia	303,152,779	331,448,235	634,601,014	-	-	634,601,014	77,501,143
Total all Provinces	3,050,958,867	1,854,227,267	2/7,753,091,861	2/70,242,136	280,713,723	2/8,214,700,746	1,373,142,743

1/ Personal Property and Income Assessments for cities are for Sydney only.

2/ Including \$72,160 exempted property not separable.

3/ In addition, assessments for schools only were townships \$3,742,872; towns and villages \$22,428,159 and cities \$82,843,163.



Table 2.- Assessment Valuations According to Classes of Municipalities for 1928.

Provinces	Class of Municipality	Taxable Valuations					Other		Total Taxable Valuations	Exempted Property
		Taxable Land	Real Property Buildings	Property	Total	Personal Property	Income	Taxable Valuations		
Prince Edward Island	Cities	-	-	-	5,531,100	2,078,596	-	-	7,609,696	1,000,000
	Towns	-	-	-	2,931,881	1,574,000	-	77,282	4,583,163	799,500
	Rural Municipalities	-	-	-	23,195,631	4,403,875	971,939	-	28,571,445	-
Nova Scotia	Cities	-	-	-	53,935,145	142,369,150	1474,100	-	56,778,395	34,529,975
	Towns	-	-	-	42,352,618	14,655,535	1,139,080	-	58,110,233	5,151,040
	Rural Municipalities	-	-	-	240,005,373	24,136,549	126,351	-	247,196,113	938,130
New Brunswick	Cities	-	-	-	51,604,126	10,026,872	-	-	61,630,998	-
	Towns	-	-	-	21,560,834	5,889,915	Not	-	27,450,749	Not
	Villages	-	-	-	479,850	214,550	-	-	694,400	-
Quebec	Rural Municipalities	-	-	-	79,628,139	12,138,169	Shown	-	91,766,308	Shown
	Cities	-	-	-	1,291,716,646	-	-	5,923,574	1,297,640,220	453,439,368
	Towns	-	-	-	191,933,106	-	-	4,290,856	196,223,962	89,375,441
Ontario	Rural Municipalities	-	-	-	500,872,712	-	-	4,425,397	505,298,109	87,669,959
	Cities	-	-	-	2,244,899	-	-	259	2,245,158	350,623
	Towns and Villages	613,120,886	845,770,320	-	1,458,891,206	-	92,753,125	166,638,924	34,718,283,255	296,885,441
	Rural Municipalities	114,531,361	240,601,927	-	355,133,288	-	9,778,488	33,054,885	3/ 397,966,661	74,590,107
	Cities	551,578,653	236,082,530	-	787,661,183	-	3,495,079	7,527,894	3/ 798,684,156	106,163,848

1/ For Sydney only. 2/ Municipality of Cumberland includes \$72,160 exempted property, not separable.

3/ In addition assessments for schools only were townships \$3,742,872; towns and villages \$22,428,159 and cities \$82,843,163.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1928 - Con.

Provinces	Class of Municipality	Taxable Valuations					Income	Personal Property	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Land		Real Property		Total					
		ψ	ψ	ψ	ψ						
Manitoba	Cities	-	ψ	256,100,815	228,380	ψ	8,946,246	265,275,441	57,676,143		
	Towns	-	-	21,613,502	3,066,140	-	476,192	25,155,834	13,329,629		
	Villages	-	-	4,648,780	916,690	-	73,839	5,639,309	1,188,963		
	Rural Municipalities	-	-	257,550,570	5,431,086	-	263,479	263,245,135	72,553,433		
Saskatchewan	Cities	59,585,795	39,803,402	99,474,198	-	1,729,839	10,403,421	111,607,458	-		
	Towns	13,337,640	20,909,205	34,246,845	-	125,891	9,626,532	43,999,268	-		
	Villages	10,520,397	29,002,117	39,522,514	-	131,294	17,587,142	57,240,950	-		
	Summer Resort Villages	220,283	197,685	417,968	-	-	8,275	426,243	-		
Alberta	Rural Municipalities	876,616,163	9,125,216	885,741,379	-	-	4,605,262	890,346,641	-		
	Cities	73,729,112	62,270,276	135,999,388	-	-	2,315,501	138,314,889	-		
	Towns	10,975,833	17,217,735	28,193,568	149,629	-	1,510,578	29,853,775	-		
	Villages	4,779,147	10,686,417	15,465,564	-	-	787,923	16,253,487	-		
British Columbia	Rural Municipalities	354,134,249	6,002,495	360,136,744	-	-	2,170,262	362,307,006	-		
	Local Improvement Districts	64,676,569	5,024,706	69,701,275	-	-	-	69,701,275	-		
	Cities	231,254,367	257,958,502	489,212,869	-	-	-	489,212,869	49,099,229		
	Villages	1,155,347	1,869,587	3,024,934	-	-	-	3,024,934	365,808		
	Districts	70,743,065	71,620,146	142,363,211	-	-	-	142,363,211	28,036,106		

16/4/30.



CANADA  
DEPARTMENT OF TRADE AND COMMERCE  
DOMINION BUREAU OF STATISTICS  
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ASSESSMENT VALUATIONS

by  
PROVINCES  
1929



Published by Authority of the Hon. H. H. Stevens, M.P.,  
Minister of Trade and Commerce

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OTTAWA

1931





DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J.R. Munro.

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Municipal Assessment Valuations  
1929.

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Statistics of the assessment valuations of the various classes of municipalities throughout Canada have been compiled for each year since 1919. The Bureau presents herewith its annual bulletin dealing with the valuations covering the year 1929 which is the latest for which statistics are available.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan, Alberta or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba, Quebec or New Brunswick. The latest returns available for Deloraine, Manitoba, and Montserrat, Prince Edward Island are for 1928.

The report is made up of two main tables, one showing a summary of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$8,202,728,986 in 1929. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$69,833,298 in 1929. Income, for the provinces in which it is taxed, increased from \$103,260,441 in 1919 to \$123,926,937 in 1929. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$299,211,328 in 1929, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,395,088,651 in 1929.



Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1929.

Provinces	T a x a b l e V a l u a t i o n s							Total Taxable Valuations	Exempted Property
	Taxable Real Property			Income	Personal Property	Other Taxable Valuations			
	Land	Buildings	Total						
Prince Edward Island	\$ -	-	\$ 30,842,925	\$ 536,020	\$ 6,820,658	\$ 75,850	\$ 38,275,453	\$ 1,944,000	
Nova Scotia 1/	not	separated	2/136,915,454	2/ 698,572	2/24,118,744	-	162,638,650	40,135,244	
New Brunswick	-	-	158,569,642	not shown	28,597,163	-	187,166,805	not shown	
Quebec	-	-	2,354,494,461	-	-	14,791,807	2,369,286,268	637,990,363	
Ontario	1,291,803,654	1,383,517,323	2,675,320,977	119,218,961	-	219,323,197	33,013,863,135	488,724,668	
Manitoba	not	separated	540,852,995	-	10,296,733	10,439,762	561,589,490	144,991,311 <sup>2</sup>	
Saskatchewan	974,028,206	109,745,019	1,083,773,225	2/ 2,473,384	-	45,599,072	1,131,845,681	not shown	
Alberta 5/	454,224,514	107,405,626	561,630,140	-	-	8,981,640	570,611,780	-	
British Columbia	307,514,698	352,814,469	660,329,167	-	-	-	660,329,167	81,303,065	
Total all Provinces	-	-	2/8,202,728,986	2/123,926,937	2/69,833,298	299,211,328	8,695,606,429	1,395,088,651	

1/ Personal Property and Income Assessments for cities are for Sydney, only.

2/ Includes \$94,120 exempted property, not separable.

3/ In addition, assessments for schools only were townships, \$2,730,538; towns and villages \$23,719,597; and cities \$92,401,140.

4/ \$256,400 is by Special Franchise.

5/ Local Improvement Districts not included.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1929.

Provinces	Class of Municipality	Taxable Valuations						Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Real Property			Personal Property	Total					
		Land	Buildings	Total							
Prince Edward Island	Cities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Towns	-	-	5,449,295	2,044,583	-	-	-	-	7,493,878	1,000,000
	Rural Municipalities	-	-	3,072,105	1,631,075	-	75,850	-	4,779,030	944,000	
Nova Scotia	Cities	-	-	22,321,525	3,145,000	536,020	-	-	-	26,002,545	-
	Towns	not separated	not separated	53,942,960	1/2,380,560	1/570,700	-	-	-	56,896,160	34,494,920
	Rural Municipalities	not separated	separated	2/42,837,718	2/14,833,277	2/1,010,870	-	-	-	58,657,150	4,670,150
New Brunswick	Cities	separated	separated	3/40,134,776	3/6,902,967	3/117,002	-	-	-	47,085,340	969,520
	Towns and villages	-	-	51,379,150	10,013,258	not shown	-	-	-	61,392,408	not shown
	Rural Municipalities	-	-	22,791,611	5,576,310	not shown	-	-	-	28,367,921	not shown
Quebec	Cities	-	-	84,398,881	13,007,595	not shown	-	-	-	97,406,476	not shown
	Towns	-	-	1,639,295,771	-	-	6,129,828	1,645,425,599	465,808,723		
	Rural Municipalities	-	-	200,539,606	-	-	7,586,533	208,126,139	87,077,343		
Ontario	Independent Municipalities	-	-	512,740,618	-	-	1,075,446	513,816,064	84,798,232		
	Rural Municipalities	-	-	1,918,466	-	-	-	1,918,466	306,065		
	Cities	636,880,446	901,999,540	1,538,879,986	-	-	104,942,436	179,928,115	4/1,823,750,537	310,869,631	
Ontario	Towns and Villages	109,286,483	240,395,603	349,682,086	-	-	10,351,039	31,446,377	4/391,479,502	74,822,095	
	Rural Municipalities	545,636,725	241,122,180	786,758,905	-	-	3,925,486	7,948,705	4/798,633,096	103,032,942	

1/ For Sydney, only. 2/ Town of Parrsboro includes \$24,715 exempted property, not separable.

3/ Municipality of Cumberland includes \$69,405 exempted property, not separable

4/ In addition, assessments for schools only were townships \$2,730,538; towns and villages \$23,719,597; and cities \$92,401,140.

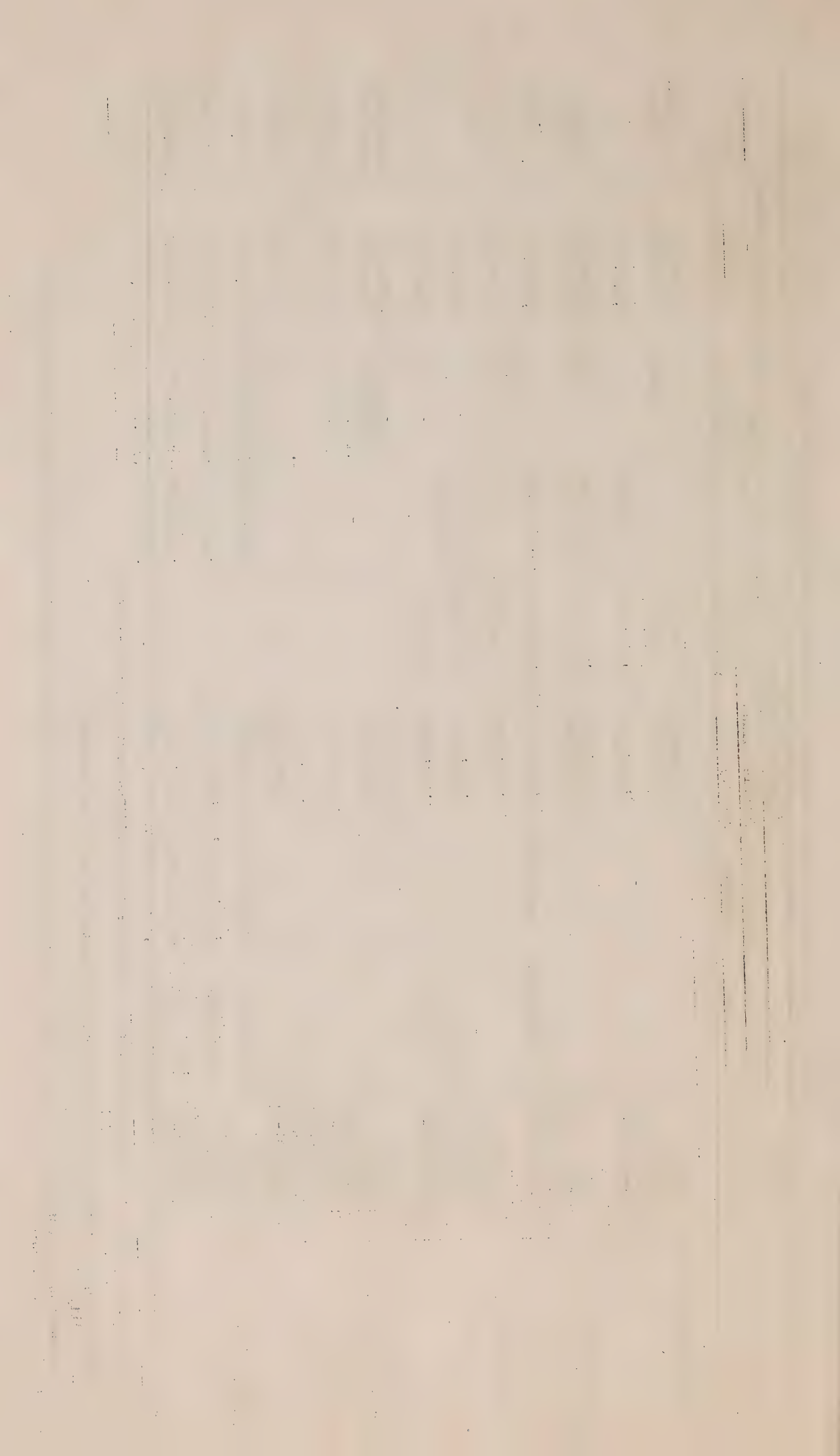


Table 2.- Assessment Valuations According to Classes of Municipalities for 1929 - Concluded

Provinces	Class of Municipality	Taxable Real Property				Taxable Valuations				Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Land	Buildings	Total		Land	Buildings	Total						
Manitoba	Cities	not separated	not separated	260,576,215		242,585		9,534,007					270,353,507	57,555,944
	Towns			21,063,997		3,437,400		618,322					25,119,719	14,316,500
	Villages			4,833,321		726,630		64,085					5,614,036	1,144,300
	Rural Municipalities			254,378,762		5,900,118		223,348					260,502,229	71,974,000
Saskatchewan	Cities	separated	separated	104,438,731				11,290,462			1/2 083,919		11,290,462	no
	Towns			39,176,656				10,432,534			2/ 319,971		49,989,161	no
	Villages			40,891,385				18,158,502			69,494		59,119,381	no
	Summer Resort Villages			438,628								9,475	448,103	shown
Alberta	Rural Municipalities	887,122,979	11,704,846	898,827,825								5,648,088	904,475,923	
	Cities	77,439,784	66,452,571	143,892,355								2,522,980	146,415,335	
	Towns	11,768,223	19,220,622	30,988,845								1,947,163	32,936,008	
	Villages	5,230,198	12,484,983	17,715,181								1,287,539	19,002,720	
British Columbia	Rural Municipalities	359,786,309	9,247,450	369,033,759								3,223,958	372,257,717	
	Local Improvement Districts			not recorded										
	Cities	236,212,708	273,828,988	510,041,696									510,041,696	49,325,982
	Villages	1,357,452	2,287,207	3,644,659									3,644,659	655,211
	Districts	69,944,538	76,698,274	146,642,812									146,642,812	31,321,872

1/ \$60,000 is by Special Franchise.

2/ \$196,400 is by Special Franchise.

13/5/31/RM.





C A N A D A

(DEPARTMENT OF TRADE AND COMMERCE)

DOMINION BUREAU OF STATISTICS

FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

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Published by Authority of the Hon. H. H. Stevens, M.P.,

Minister of Trade and Commerce

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OTTAWA

1932



DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J. R. Munro.

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Municipal Assessment Valuations  
1930

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The Bureau's annual bulletin showing the Assessment Valuations of the various classes of municipalities throughout Canada is presented herewith. The statistics which cover the year 1930 furnish the latest available data.

Similar information has been published from the year 1919 and while assessment systems as between provinces are very diverse the Bureau by consultation with municipal and provincial officers has been able to produce statistics of a comparable nature. The following notes, however, will be of service in the use or discussion of the tables presented.

There is no system of rural municipalities in Prince Edward Island and the land valuations as shown were estimated by provincial government authorities. Land and Building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while Income Valuation is only shown for Saskatchewan, Ontario, Nova Scotia and Prince Edward Island.

The report is divided into two main tables, one giving a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

There has been considerable increase in Assessment Valuations from 1919 to 1930 as shown by the following comparisons. The total assessed value of taxable real property in Canada increased from \$6,028,012,649 in 1919 to \$8,467,559,699 in 1930. Personal property which is taxed only in certain provinces, increased from \$52,932,719 in 1919 to \$65,785,335 in 1930. Income is only taxed by municipalities in a few provinces. In 1919 Income was assessed by these municipalities at \$103,260,441 and in 1930 it amounted to \$139,282,188. There was also an increase in other taxable valuations which amounted to \$167,498,151 in 1919 and increased in 1930 to \$313,217,116. Property which is exempt from taxation, consisting mainly of government property, educational, charitable and religious institutions, had an assessed valuation of \$811,935,964 in 1919 and amounted to \$1,460,936,727 in the year 1930.

REPORT OF THE COMMISSIONER OF PLANT INDUSTRY  
FOR THE YEAR 1910

THE COMMISSIONER OF PLANT INDUSTRY, BUREAU OF PLANT INDUSTRY, DEPARTMENT OF AGRICULTURE, WASHINGTON, D.C.

REPORT OF THE COMMISSIONER OF PLANT INDUSTRY

THE COMMISSIONER OF PLANT INDUSTRY, BUREAU OF PLANT INDUSTRY, DEPARTMENT OF AGRICULTURE, WASHINGTON, D.C.

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THE COMMISSIONER OF PLANT INDUSTRY, BUREAU OF PLANT INDUSTRY, DEPARTMENT OF AGRICULTURE, WASHINGTON, D.C.



Table 1. - Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1930.

Provinces	T a x a b l e   V a l u a t i o n s							Exempted Property
	Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	Land	Buildings	Total					
Prince Edward Island	not	separated	31,492,665	7,413,475	425,016	57,030	39,388,186	1,984,000
Nova Scotia 1/	not	separated	2/ 138,202,162	2/ 23,986,731	2/ 1,716,970	-	163,831,573	45,163,617
New Brunswick	not	separated	126,468,634	23,111,956	-	-	149,580,590	-
Quebec	not	separated	2,451,644,179	-	-	13,489,102	2,465,133,281	666,244,770
Ontario	1,314,778,176	1,444,419,193	2,759,197,369	-	135,092,197	232,243,536	3/ 3,126,533,102	510,504,102
Manitoba	not	separated	541,847,002	11,273,173	-	10,573,874	563,694,049	147,666,868
Saskatchewan	976,232,540	115,066,876	1,091,299,416	-	4/ 2,048,005	46,067,839	1,139,415,260	not shown
Alberta	525,513,056	119,904,827	645,417,883	-	-	10,785,735	656,203,618	-
British Columbia	307,772,090	374,218,299	681,990,389	-	-	-	681,990,389	87,373,370
Total All Provinces	-	-	2/ 8,467,559,699	2/ 65,785,335	2/ 139,282,188	313,217,116	8,985,770,048	1,460,936,727

1/ Personal Property and Income Assessments for cities are for Sydney, only.

2/ Includes \$74,290 exempted property, not separable.

3/ In addition, assessments for schools only were: townships, \$3,125,660; towns and villages, \$22,347,193; and cities \$86,780,452.

4/ \$484,736 is by Special Franchise.



Table 2. - Assessment Valuations According to Classes of Municipalities for 1930.

Provinces	Class of Municipality	T a x a b l e   V a l u a t i o n s							Exempted Property
		Taxable Real Property			Income	Personal Property	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
Prince Edward Island	Cities	\$	\$	\$	\$	\$	\$	\$	1/ 1,000,000
	Towns	not	not	5,836,603	-	2,595,660	-	8,432,263	984,000
	Rural Municipalities	separated	separated	3,184,380	-	1,713,930	57,030	4,955,340	-
Nova Scotia	Cities			22,471,682	425,016	3,103,885	-	26,000,583	-
	Towns	not	not	55,692,315	2/ 638,050	2/ 2,551,437	-	58,881,802	39,127,785
	Municipalities	separated	separated	42,416,269	954,515	14,619,505	-	57,990,289	4,937,637
New Brunswick	Cities			3/ 40,093,578	3/ 124,405	3/ 6,815,789	-	46,959,482	1,098,195
	Towns and Villages	not	not	52,309,826	-	10,386,955	-	62,696,781	-
	Rural Municipalities	separated	separated	22,884,536	-	5,437,595	-	28,322,131	-
Quebec	Cities			51,274,272	-	7,287,406	-	58,561,678	-
	Towns	not	not	1,723,710,565	-	-	7,613,749	1,731,324,314	487,350,114
	Rural Municipalities	separated	separated	203,630,541	-	-	4,447,981	208,078,522	93,039,515
Ontario	Cities			522,268,845	-	-	1,427,123	523,695,968	87,533,976
	Towns and Villages	652,243,575	951,277,882	2,034,228	-	-	249	2,034,477	321,165
	Rural Municipalities	108,734,345	245,255,379	1,603,521,457	119,071,914	-	190,426,400	4/ 1,913,019,771	324,035,755
	Cities	553,800,256	247,885,932	353,989,724	11,528,629	-	33,586,897	4/ 399,105,250	75,316,330
	Towns and Villages			801,686,188	4,491,654	-	8,230,239	4/ 814,408,081	111,152,017
	Rural Municipalities								

1/ Approximate value.

2/ For Sydney, only.

3/ Municipality of Cumberland includes \$74,290 exempted property, not separable.

4/ In addition, assessments for schools only were: townships, \$3,125,660; towns and villages, \$22,347,193; and cities \$86,780,452.





Table 2. - Assessment Valuations According to Classes of Municipalities for 1930 - Concluded

Provinces	Class of Municipality	Taxable Valuations					Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Real Property			Personal Property	Total				
		Land	Buildings	Total						
Manitoba	Cities	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Towns	not	not	264,734,988	244,740	-	9,711,927	274,691,655	58,291,600	
	Villages	not	not	20,491,356	4,248,961	-	578,115	25,318,432	15,481,348	
	Rural Municipalities	separated	separated	4,892,133	807,450	-	105,643	5,805,226	1,140,218	
Saskatchewan	Cities	61,570,432	47,981,365	251,728,525	5,972,022	-	178,189	257,878,736	72,753,702	
	Towns	15,131,329	24,218,537	109,551,797	-	1/ 1,584,636	11,860,246	122,996,679	-	
	Villages			39,349,866	-	2/ 392,242	10,374,751	50,116,859	-	
	(incl. Summer Resort Villages) Rural Municipalities	10,432,850	31,669,409	42,102,259	-	71,127	17,944,008	60,117,394	-	
Alberta	Cities	889,097,929	11,197,565	900,295,494	-	-	5,888,834	906,184,328	-	
	Towns	78,363,523	74,852,039	153,215,562	-	-	2,218,285	155,433,847	-	
	Villages	9,985,009	19,376,239	29,361,248	-	-	3,651,895	33,013,143	-	
	Rural Municipalities	5,129,042	14,009,475	19,138,517	-	-	1,426,228	20,564,745	-	
British Columbia	Cities	361,609,884	11,667,074	373,276,958	-	-	3,489,327	376,766,285	-	
	Towns	70,425,598	-	70,425,598	-	-	-	70,425,598	-	
	Villages	237,051,462	290,839,412	527,890,874	-	-	-	527,890,874	54,267,090	
	Districts	1,583,310	2,628,082	4,211,392	-	-	-	4,211,392	505,123	
		69,137,318	80,750,805	149,888,123	-	-	-	149,888,123	32,601,157	

1/ \$168,736 is by Special Franchise.

2/ \$316,000 is by Special Franchise.



DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J. R. Munro.

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Municipal Assessment Valuations  
1 9 3 1.

The following bulletin gives statistics of Assessment Valuations of the several classes of municipalities by provinces for the year 1931. It is extremely difficult to procure comparable municipal statistics of any kind owing to the lack of uniformity as between provinces in their methods of collection and presentation of such statistics. Systems of assessment as between provinces are also diverse, but the Bureau, through consultation with provincial authorities, endeavours each year to present a bulletin giving the latest available data and the figures for 1931 herewith presented will be found generally useful in the study of taxation.

There is no system of rural municipalities in Prince Edward Island and the land valuations as shown were estimated by provincial government authorities. Land and Building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while income valuation is only shown for Saskatchewan, Ontario, Nova Scotia and Prince Edward Island.

The report is divided into two main tables, one giving a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities. Similar reports have been issued since 1919 and for the purpose of ready reference an historical survey showing the Total Valuation of Taxable Real Property, Grand Total of All Taxable Valuations and Valuations of Exemptions for all classes of municipalities by provinces covering the years 1919 to 1931 inclusive is shown in Table 3.

Property which is exempt from taxation consists mainly of government property (Dominion, Provincial and Municipal), and that of educational, charitable and religious institutions.

With regard to New Brunswick there is no specially organized department in charge of municipal affairs of the province, and in consequence complete returns were not regularly furnished in the earlier years. This accounts for certain fluctuations in assessment valuations as shown in Table 3 for that province.

Municipal Assessment

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		Total
	Land	Buildings	
	\$	\$	\$
Prince Edward Island .....	Not separated		32,595,794
Nova Scotia 1/ .....	Not separated		2/ 140,107,075
New Brunswick .....	Not separated		130,053,404
Quebec .....	Not separated		2,210,942,541
Ontario .....	1,327,606,008	1,484,157,227	2,811,763,235
Manitoba .....	Not separated		539,012,367
Saskatchewan .....	972,490,470	117,238,924	1,089,729,394
Alberta .....	456,099,459	123,860,646	579,960,105
British Columbia .....	303,667,022	384,429,061	688,096,083
Total All Provinces .....	-	-	2/ 8,222,259,998

1/ Personal Property and Income Assessments for cities are for Sydney, only.

2/ Includes exemptions for municipality of Cumberland, not separable.

3/ Of this amount \$113,131,962 is for property temporarily exempted.

4/ In addition assessments for schools only were \$118,802,357.

5/ \$441,660 is by Special Franchise.



Valuations, 1931.

Valuations of Municipalities by Provinces, 1931.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
6,336,017	287,134	83,495	39,302,440	1,828,000
<sup>2/</sup> 24,383,477	<sup>2/</sup> 1,522,600	11,267,770	177,215,514	48,119,429
23,511,406	-	-	153,564,810	Not shown
-	-	12,536,139	2,223,478,680	<sup>3/</sup> 705,797,801
-	131,335,748	240,053,432	<sup>4/</sup> 3,183,152,415	536,535,708
7,656,667	-	10,434,095	557,103,129	156,793,923
-	<sup>5/</sup> 1,205,209	43,526,172	1,134,460,775	Not shown
-	-	15,785,012	595,745,117	Not shown
-	-	-	688,096,083	149,274,900
<sup>2/</sup> 61,887,567	<sup>2/</sup> 134,350,691	333,686,115	8,752,118,963	1,598,349,761

Municipal Assessment

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities			6,065,700
	Towns	Not	Not	3,198,885
	Rural Municipi- palities	separated	separated	23,331,209
Nova Scotia	Cities			57,228,265
	Towns	Not	Not	43,001,830
	Municipi- palities	separated	separated	4/ 39,876,980
New Brunswick	Cities			52,574,293
	Towns and Villages	Not	Not	24,118,637
	Rural Municipi- palities	separated	separated	53,360,474
Quebec	Cities			1,473,753,922
	Towns			207,744,379
	Rural Municipi- palities	Not	Not	527,049,967
	Independent Rural Municipi- palities	separated	separated	2,394,273
Ontario	Cities	667,157,388	983,922,678	1,651,080,066
	Towns and Villages	108,527,922	250,630,874	359,158,796
	Rural Municipi- palities	551,920,698	249,603,675	801,524,373
Manitoba	Cities			267,935,988
	Towns	Not	Not	22,621,428
	Villages			4,850,540
	Suburban Municipalities	separated	separated	17,907,046
	Rural Municipi- palities			225,697,365

1/ Approximate value.

2/ For Sydney only.

3/ For Halifax only (Business and Household Taxes in lieu of Assessment on Personal Property).

4/ Includes exemptions for Municipality of Cumberland, not separable.

5/ Including temporarily exempted property amounting to \$66,798,984 for cities; \$36,153,102

6/ In addition, assessments for schools only were: Townships \$4,486,690; Towns and

Valuations, 1931.

to Classes of Municipalities, 1931.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
2,668,778	-	-	8,734,478	1/ 1,000,000
1,565,665	2,800	83,495	4,850,845	828,000
2,101,574	284,334	-	25,717,117	-
2/ 2,560,425	2/ 497,475	3/ 11,267,770	71,553,935	41,740,165
15,105,467	909,734	-	59,017,031	5,295,314
4/ 6,717,585	4/ 115,391	-	46,644,548	1,083,950
10,215,193	-	-	62,789,486	-
5,910,290	-	-	30,028,927	Not
7,385,923	-	-	60,746,397	shown
-	-	7,451,140	1,481,205,062	5/ 519,842,231
-	-	3,925,055	211,669,434	5/ 93,199,819
-	-	1,159,944	528,209,911	5/ 92,425,386
-	-	-	2,394,273	330,365
-	115,051,613	198,854,561	6/ 1,964,986,240	344,217,263
-	11,856,893	33,149,514	6/ 404,165,203	80,304,429
-	4,427,242	8,049,357	6/ 814,000,972	112,014,016
35,895	-	9,482,225	277,454,108	59,428,755
2,216,670	-	698,258	25,536,356	15,117,681
680,790	-	114,848	5,646,178	1,222,951
583,305	-	-	18,490,351	6,109,220
4,140,007	-	138,764	229,976,136	74,915,316

for towns and \$10,179,876 for rural municipalities  
Villages \$20,499,195 and cities \$93,816,472.

Municipal Assessment

Table 2. - Assessment Valuations According to

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Saskatchewan	Cities	61,444,715	50,077,975	111,522,690
	Towns	13,091,622	23,417,520	36,509,142
	Villages (incl. Summer Resort Villages)	10,116,605	31,689,011	41,805,616
	Rural Muni- cipalities	887,837,528	12,054,418	899,891,946
Alberta	Cities	78,082,225	77,456,442	155,538,667
	Towns	10,080,403	19,553,611	29,634,014
	Villages	4,884,967	14,729,541	19,614,508
	Municipal Districts	363,051,864	12,121,052	375,172,916
	Local Improve- ment Districts		N o t	
British Columbia	Cities	235,531,833	298,515,320	534,047,153
	Villages	1,643,154	2,785,970	4,429,124
	Districts	66,492,035	83,127,771	149,619,806

1/ \$89,810 is by Special Franchise.

2/ \$351,850 is by Special Franchise.



Valuations, 1931.

Classes of Municipalities, 1931. - (Concluded)

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
-	1/766,475	11,300,899	123,590,064	
-	2/388,275	9,463,363	46,360,780	
-	50,459	16,920,640	58,776,715	Not
-	-	5,841,270	905,733,216	shown
-	-	8,122,990	163,661,657	
-	-	4,238,695	33,872,709	Not
-	-	1,284,633	20,899,141	
-	-	2,138,694	377,311,610	shown
A v a i l a b l e				
-	-	-	534,047,153	115,896,682
-	-	-	4,429,124	749,416
-	-	-	149,619,806	32,628,802

Table 3. -- Summary Table showing Assessment Valuations and

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	\$	\$	\$	\$
<u>1919</u>				
Taxable Real Property .....	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations .....	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1920</u>				
Taxable Real Property .....	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations .....	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1921</u>				
Taxable Real Property .....	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations .....	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,243,350	Not available	488,415,112
<u>1922</u>				
Taxable Real Property .....	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations .....	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,314	Not available	495,536,142
<u>1923</u>				
Taxable Real Property .....	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations .....	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1924</u>				
Taxable Real Property .....	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations .....	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1925</u>				
Taxable Real Property .....	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations .....	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1926</u>				
Taxable Real Property .....	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations .....	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1927</u>				
Taxable Real Property .....	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations .....	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872

Valuations, 1931.

Exemptions of All Municipalities by Provinces, 1919-1931.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,500,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,028,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,708,101	1,057,679,940	786,863,141	560,997,184	7,182,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,316	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,287,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	\$	\$	\$	\$
<u>1 9 2 8</u>				
Taxable Real Property .....	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations ....	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property .....	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations ....	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property .....	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations ....	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property .....	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations ....	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801



Valuations, 1931.

of All Municipalities by Provinces, 1919-1931. - (Concluded).

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,746
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,013,863,135	561,589,490	1,131,845,681	570,611,780	660,329,167	8,695,606,429
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,126,533,102	563,694,049	1,139,415,260	656,203,618	681,990,389	8,985,770,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,183,152,415	557,103,129	1,134,460,775	595,745,117	688,096,083	8,752,118,963
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761



DOMINION BUREAU OF STATISTICS -- CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:  
Chief, Finance Statistics Branch:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)  
Colonel J.R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1932.

For some years past the Bureau has issued an annual bulletin compiled from statistics collected by the various provincial governments in connection with assessment valuations of the several classes of municipalities. There is no uniformity of system as between the provinces in the basis of assessment, neither do the methods of collection of such statistics, nor the forms of presentation, exactly harmonize. The Bureau, however, has consulted with provincial authorities where discrepancies were most apparent in order to present as comparable data as it is possible to obtain under such circumstances.

The present bulletin gives an analysis of assessment valuations for the year 1932. The first table shows a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations. The second table details valuations according to classes of municipalities. The third table gives an historical survey of the "Total Valuations of Taxable Real Property, Grand Total of all Taxable Valuations", and "Valuations of Exemptions" for all municipalities by provinces for each year 1919-1932 inclusive.

In connection with exempted valuations it may be explained that this property consists mainly of government property ( Dominion, Provincial and Municipal ) as well as that of educational, charitable and religious institutions.

In the province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the city of Charlottetown and seven incorporated towns. Land and Building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal Property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while Income valuation is only shown for Saskatchewan, Ontario, Nova Scotia and Prince Edward Island.

In table III, certain fluctuations in the assessment valuations of New Brunswick are due to incomplete returns in the earlier years, as there was no specially organized department in charge of municipal affairs of the province. Recently an Act respecting control of municipalities in New Brunswick has been passed which will provide more satisfactory municipal data for that province, when the Act is placed in operation.

Municipal Assessment

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island.....	Not separated		33,679,705
Nova Scotia <sup>1/</sup> .....	Not separated	2/	141,006,134
New Brunswick.....	Not separated		127,865,063
Quebec.....	Not separated		2,226,143,786
Ontario.....	1,322,677,599	1,517,074,935	2,839,752,534
Manitoba.....	Not separated		536,413,841
Saskatchewan.....	968,674,804	119,492,278	1,088,167,082
Alberta.....	446,925,085	124,194,862	571,119,947
British Columbia.....	293,986,938	373,368,982	677,355,920
Total All Provinces.....	-	-	2/ 8,241,504,012

1/ Personal property and income assessments for cities are for Sydney, only.

2/ Includes \$66,513 exempted property, not separable.

/ Of this amount \$100,860,868 is for property temporarily exempted.

1/ In addition to the assessment figures shown there is also an assessment for school purposes.

5/ Includes special franchise.



Valuations, 1932.

Valuations of Municipalities by Provinces, 1932.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
5,350,022	222,739	5,865	39,258,331	1,826,000
2/ 23,887,409	2/2,091,162	11,645,775	178,563,967	47,524,274
20,592,746	-	-	148,457,809	Not shown
-	-	43,004,925	2,269,148,711	3/ 726,626,886
-	123,027,653	244,615,969	4/ 3,207,396,156	559,613,040
5,989,568	-	9,892,955	552,296,364	158,588,317
-	5/ 400,074	40,880,396	1,129,447,552	Not shown
-	-	18,304,253	589,424,200	Not shown
-	-	-	677,355,920	151,520,124
2/ 55,819,745	2/125,741,628	368,350,138	8,791,349,010	1,645,698,641

only amounting to \$110,029,185.

## Municipal Assessment

Table 2. -- Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	Not	Not	6,080,075
	Towns			4,259,460
	Rural Municip- alities	separated	separated	23,340,170
Nova Scotia	Cities	Not	Not	58,104,390
	Towns			43,310,086
	Municip- alities	separated	separated	4/ 39,591,658
New Brunswick	Cities	Not	Not	52,045,890
	Towns and Villages			23,490,522
	Rural Municip- alities	separated	separated	52,328,651
Quebec	Cities			1,502,221,439
	Towns	Not	Not	208,920,361
	Rural Municip- alities			512,613,970
	Independent Rural Municip- alities	separated	separated	2,388,016
Ontario	Cities	668,213,014	1,005,329,325	1,673,542,339
	Towns and Villages	108,935,566	257,417,337	366,352,903
	Rural Municip- alities	545,529,019	254,328,273	799,857,292

1/ Approximate value.

2/ For Sydney only.

3/ For Halifax only.

4/ Municipality of Cumberland includes \$66,513 exempted property, not separable.

5/ Includes temporarily exempted property amounting to \$57,540,812 for cities;  
\$32,790,968 for towns and \$10,529,088 for rural municipalities.6/ In addition to the assessment figures shown there is also an assessment for  
school purposes only which amounted to \$4,976,492 for townships;  
\$18,249,670 for towns and villages and \$86,803,023 for cities.

Valuations, 1932.

to Classes of Municipalities for 1932.

V a l u a t i o n s					Exempted Property	
Personal Property		Income	Other Taxable Valuations	Total Taxable Valuations		
\$		\$	\$	\$		\$
2,727,088		-	-	8,807,163	1/	1,000,000
518,675		-	5,865	4,784,000		826,000
2,104,259		222,739	-	25,667,168		-
2/ 2,695,287	2/	423,335	3/ 11,645,775	72,868,787		41,465,510
14,597,548		1,570,700	-	59,478,334		4,960,943
4/ 6,594,574	4/	97,127	-	46,216,846		1,097,821
9,060,805		-	-	61,106,695		Not
4,942,387		-	-	28,432,909		shown
6,589,554		-	-	58,918,205		
-		-	37,920,417	1,540,141,856	5/	528,912,456
-		-	3,893,357	212,813,718	5/	94,252,956
-		-	1,191,151	513,805,121	5/	103,015,934
-		-	-	2,388,016		445,540
-		107,837,800	203,704,822	6/ 1,985,084,961		366,480,649
-		11,374,535	32,816,992	6/ 410,544,430		78,046,638
-		3,815,318	8,094,155	6/ 811,766,765		115,085,753

Municipal Assessment

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities	Not	Not	268,602,827
	Towns			23,501,335
	Villages			4,838,267
	Suburban			
	Municipalities	separated	separated	17,299,040
	Rural Municipalities			222,172,372
Saskatchewan	Cities	61,156,961	52,590,270	113,747,231
	Towns	12,666,403	23,355,741	36,022,144
	Villages			
	(incl. Summer resort villages)	9,699,513	31,623,484	41,322,997
	Rural Municipalities	885,151,927	11,922,783	897,074,710
Alberta	Cities	76,628,655	78,751,271	155,379,926
	Towns	9,685,516	18,741,048	28,426,564
	Villages	5,021,551	14,305,068	19,326,619
	Municipal Districts	355,589,363	12,397,475	367,986,838
	Local Improvement Districts			N o t
British Columbia	Cities	229,746,853	291,658,398	521,405,251
	Villages	1,693,853	2,939,977	4,633,830
	Districts	62,546,232	78,770,607	141,316,839

1/ Includes special franchise.



Valuations, 1932.

to Classes of Municipalities for 1932 - (Concluded).

V a l u a t i o n s				Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
\$	\$	\$	\$	\$
32,540	---	9,072,845	277,708,212	60,449,678
1,350,475	---	631,697	25,483,507	16,767,648
630,834	---	109,668	5,578,769	1,113,523
593,305	---	12,960	17,905,305	6,811,180
3,382,414	---	65,785	225,620,571	73,446,288
1/	86,374	10,463,877	124,297,482	Not
1/	313,700	8,797,222	45,133,066	
---	---	16,144,830	57,467,827	shown
---	---	5,474,467	902,549,177	Not
---	---	7,071,617	162,451,543	
---	---	7,672,775	36,099,339	
---	---	1,899,059	21,225,678	
---	---	1,660,802	369,647,640	shown
A v a i l a b l e			521,405,251	117,234,736
---	---	---	4,633,830	782,580
---	---	---	141,316,839	33,502,808

Municipal Assessment

Table 3. -- Summary Table showing Assessment Valuations and

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property.....	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations.....	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions.....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property.....	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations.....	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions.....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property.....	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations.....	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions.....	Not available	37,248,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property.....	31,677,329	139,982,616	78,235,461	1,640,556,397
Total Taxable Valuations.....	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions.....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property.....	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations.....	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions.....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property.....	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations.....	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions.....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property.....	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations.....	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions.....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property.....	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations.....	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions.....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property.....	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations.....	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions.....	1,789,500	38,875,486	Not available	618,929,872

Valuations, 1932.

Exemptions of All Municipalities by Provinces, 1919-1932

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,500,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,028,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,504,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,708,101	1,057,679,940	786,863,141	560,997,184	7,182,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,316	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,625
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,287,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1928</u>				
Taxable Real Property.....	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations...	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions.....	1,799,500	40,619,145	Not available	630,835,391
<u>1929</u>				
Taxable Real Property.....	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations...	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions.....	1,944,000	40,135,244	Not available	637,990,363
<u>1930</u>				
Taxable Real Property.....	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations...	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions.....	1,984,000	45,163,617	Not available	668,244,770
<u>1931</u>				
Taxable Real Property.....	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations...	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions.....	1,828,000	48,119,429	Not available	705,797,801
<u>1932</u>				
Taxable Real Property.....	33,679,705	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations...	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions.....	1,826,000	47,524,274	Not available	726,626,886

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1932 amounted to \$100,860,868.

2/ In addition to the assessment figures shown, there is also an assessment for school purposes only, which in 1932 amounted to \$110,029,185.

8/7/34/M.



Valuations, 1932.

of All Municipalities by Provinces, 1919-1932. - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,746
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,013,863,135	561,589,490	1,131,845,681	570,611,780	660,329,167	8,695,606,429
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,126,533,102	563,694,049	1,139,415,260	656,203,618	681,990,389	8,985,770,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,183,152,415	557,103,129	1,134,460,775	595,745,117	688,096,083	8,752,118,963
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,781
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,241,504,012
3,207,396,156	552,296,364	1,129,447,552	589,424,200	677,355,920	8,791,349,010
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641





DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1933.

The Bureau herewith presents its annual bulletin dealing with Municipal Assessment Valuations covering the year 1933. The tables have been compiled from reports made by municipalities throughout Canada to the various provincial governments. As has been explained in previous reports there is no uniformity of system as between municipalities in the basis of assessment nor do the provincial governments present their reports on assessment in a strictly comparable way. Where discrepancies were most apparent the Bureau consulted with provincial authorities, and the tables contained in this report represent the latest and most reliable information which it is possible to obtain under the circumstances.

With regard to exempted valuations such property is comprised mainly of government property (Dominion, Provincial and Municipal) as well as that of educational, charitable and religious institutions.

In the province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the City of Charlottetown and seven incorporated towns. In the case of Charlottetown, land valuations only are shown under taxable real property.

Land and building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while income valuation is only shown for Ontario, Nova Scotia and Prince Edward Island.

Table 3 gives an historical record of valuations from 1919 to 1933. The fluctuations of values in the case of New Brunswick are due to incomplete returns from certain municipalities in the earlier years.

MUNICIPAL ASSESSMENT

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		33,731,795
Nova Scotia <sup>1/</sup> .....	Not separated		<sup>2/</sup> 139,323,274
New Brunswick .....	Not separated		129,634,462
Quebec .....	Not separated		2,192,446,982
Ontario .....	1,298,794,571	1,518,557,570	2,817,352,141
Manitoba .....	Not separated		502,767,941
Saskatchewan .....	959,838,291	116,681,790	1,076,520,081
Alberta .....	445,610,003	121,995,425	567,605,428
British Columbia .....	277,291,181	363,170,619	640,461,800
Total, All Provinces ..	-	-	<sup>2/</sup> 8,099,843,904

1/ Personal Property and Income Assessments are for Sydney only; Other Taxation

2/ Includes \$68,240 exempted property, not separable.

3/ Of this amount \$105,168,982 is for property, temporarily exempted.

4/ In addition to the assessment figures shown there is also an assessment for school

VALUATIONS, 1933.

Valuations of Municipalities by Provinces, 1933.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
6,307,809	175,105	6,256	40,220,965	5,183,790
<sup>2/</sup> 22,616,603	<sup>2/</sup> 1,198,436	11,110,785	174,180,858	45,513,267
19,580,954	-	-	149,215,416	Not shown
-	-	48,378,194	2,240,825,176	<sup>3/</sup> 741,701,310
-	105,838,712	240,542,638	<sup>4/</sup> 3,163,733,491	578,130,065
5,769,755	-	9,090,501	517,628,197	162,430,924
-	-	39,253,243	1,115,773,324	Not shown
-	-	19,359,747	586,965,175	Not shown
-	-	-	640,461,800	145,988,409
<sup>2/</sup> 54,275,121	<sup>2/</sup> 107,212,253	367,741,364	8,629,004,402	1,678,947,765

Valuations are for Halifax only.

purposes only amounting to \$103,017,994.

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	6,177,825	-	6,177,825
	Towns	Not separated		3,410,010
	Rural			
	Municipalities	Not separated		24,143,960
Nova Scotia	Cities			58,135,245
	Towns	Not separated		43,336,752
	Municipalities			3/ 37,851,277
New Brunswick	Cities			51,919,748
	Towns and Villages	Not separated		23,874,368
	Rural			
	Municipalities			53,840,346
Quebec	Cities			1,471,159,844
	Towns			208,471,264
	Rural			
	Municipalities	Not separated		510,419,875
	Independent Rural Municipalities			2,395,999
Ontario	Cities	657,272,444	1,011,317,808	1,668,590,252
	Towns and Villages	104,055,707	252,126,548	356,182,255
	Rural			
	Municipalities	537,466,420	255,113,214	792,579,634

1/ For Sydney only.

2/ For Halifax only.

3/ Municipality of Cumberland includes \$68,240 exempted property, not separable.

4/ Includes temporarily exempted property amounting to \$58,600,544 for cities, \$34,946,641 for towns and \$11,621,797 for rural municipalities.

5/ In addition to the assessment figures shown there is also an assessment for school purposes only which amounted to \$3,495,026 for townships, \$12,884,022 for towns and villages and \$86,638,946 for cities.



VALUATIONS, 1933.

to Classes of Municipalities for 1933.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
2,737,013	-	-	8,914,838	2,500,000
1,553,730	-	6,256	4,969,996	880,000
2,017,066	175,105	-	26,336,131	1,803,790
1/2,136,175	1/268,605	2/11,110,785	71,650,810	39,987,955
14,186,471	846,447	-	58,369,670	4,465,911
3/6,293,957	3/83,384	-	44,160,378	1,059,401
8,699,110	-	-	60,618,858	
4,423,644	-	-	28,298,012	Not
6,458,200	-	-	60,298,546	shown
-	-	42,206,243	1,513,366,087	4/525,624,721
-	-	5,041,974	213,513,238	4/109,057,822
-	-	1,129,977	511,549,852	4/106,576,877
-	-	-	2,395,999	441,890
-	92,459,923	199,762,108	5/1,960,812,283	376,906,089
-	9,803,585	31,856,412	5/397,842,252	82,598,290
-	3,575,204	8,924,118	5/805,078,956	118,625,686

Municipal Assessment

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities	Not	Not	243,537,689
	Towns			22,616,260
	Villages			4,734,808
	Suburban			
	Municipalities	separated	separated	15,930,125
	Rural Municipalities			215,949,059
Saskatchewan	Cities	59,957,851	50,305,775	110,263,626
	Towns	12,150,108	22,884,326	35,034,434
	Villages			
	(incl. Summer resort villages)	9,580,215	31,057,976	40,638,191
	Rural Municipalities	878,150,117	12,433,713	890,583,830
Alberta	Cities	71,920,715	79,465,338	151,386,053
	Towns	10,815,584	17,068,236	27,883,820
	Villages	4,745,933	14,106,858	18,852,791
	Municipal Districts	358,127,771	11,354,993	369,482,764
	Local Improvement Districts			N o t
British Columbia	Cities	215,237,852	281,413,425	496,651,277
	Villages	1,630,976	2,933,450	4,564,426
	Districts	60,422,353	78,823,744	139,246,097

Valuations, 1933.

to Classes of Municipalities for 1933 - (Concluded).

V a l u a t i o n s				Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
\$	\$	\$	\$	\$
31,345	-	8,317,835	251,886,869	64,079,506
1,555,965	-	601,373	24,773,598	17,008,665
592,301	-	104,180	5,431,789	1,119,877
587,295	-	-	16,517,420	7,553,025
3,002,349	-	67,113	219,018,521	72,664,851
-	-	9,665,546	119,929,172	
-	-	8,684,809	43,719,243	Not
-	-	15,417,675	56,055,866	shown
-	-	5,485,213	896,069,043	
-	-	7,830,346	159,216,399	Not
-	-	8,063,035	35,946,855	
-	-	1,979,675	20,832,466	
-	-	1,486,691	370,969,455	shown
A v a i l a b l e				
-	-	-	496,651,277	112,550,271
-	-	-	4,564,426	826,855
-	-	-	139,246,097	32,611,283

Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property .....	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations .....	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property .....	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations .....	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property .....	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations .....	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,248,350	Not available	438,415,112
<u>1 9 2 2</u>				
Taxable Real Property .....	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations .....	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property .....	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations .....	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property .....	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations .....	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property .....	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations .....	32,721,722	166,632,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property .....	30,356,947	140,000,329	122,791,799	1,894,905,708
Total Taxable Valuations .....	40,621,183	165,631,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property .....	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations .....	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	33,875,436	Not available	618,929,872



Valuations, 1933.

and Exemptions of All Municipalities by Provinces, 1919-1933.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,500,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,028,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,703,101	1,057,679,940	786,863,141	560,997,184	7,182,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,316	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,287,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,148
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
463,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436



Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1923</u>				
Taxable Real Property .....	31,653,612	136,293,136	153,272,949	1,936,767,363
Total Taxable Valuations ...	40,764,604	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,800	40,619,145	Not available	630,835,391
<u>1929</u>				
Taxable Real Property .....	30,842,925	136,915,454	153,569,642	2,354,494,461
Total Taxable Valuations ...	33,275,453	162,633,650	187,186,305	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1930</u>				
Taxable Real Property .....	31,492,665	133,202,162	126,463,634	2,451,644,179
Total Taxable Valuations ...	39,339,186	163,831,573	149,530,590	2,465,133,231
Exemptions .....	1,934,000	45,163,617	Not available	668,244,770
<u>1931</u>				
Taxable Real Property .....	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations ...	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1932</u>				
Taxable Real Property .....	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations ...	39,258,331	178,563,967	148,457,309	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,836
<u>1933</u>				
Taxable Real Property .....	33,731,795	139,323,274	129,634,462	2,192,446,932
Total Taxable Valuations ...	40,220,965	174,180,358	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not available	741,701,310

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1933 amounted to \$105,163,982.

2/ In addition to the assessment figures shown, there is also an assessment for school purposes only, which in 1933 amounted to \$103,017,994.

Valuations, 1933.

of All Municipalities by Provinces, 1913-1933 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,367
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,747
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,352,995	1,083,773,225	581,630,140	660,329,167	8,202,723,936
3,012,863,135	561,589,490	1,131,345,631	570,611,780	660,329,167	8,695,606,429
438,724,663	144,991,311	Not available	Not available	31,303,065	1,395,033,651
2,759,197,369	541,847,002	1,091,299,416	645,417,383	681,990,389	8,467,559,607
3,126,533,102	563,624,049	1,129,415,260	656,203,818	681,990,389	8,985,773,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,380,106	689,096,033	8,222,259,907
3,183,152,415	557,103,129	1,134,460,776	583,445,117	688,096,033	8,752,118,900
536,535,703	156,793,923	Not available	Not available	149,274,900	1,598,349,766
2,839,752,534	536,413,340	1,089,137,082	571,119,844	677,355,920	8,240,466,762
3,207,396,156	552,292,304	1,129,447,532	539,124,200	677,355,920	8,791,349,010
559,613,040	158,583,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,031	567,605,423	640,461,300	8,099,843,904
3,163,733,491	517,623,197	1,115,773,324	586,965,175	640,461,300	8,629,004,402
578,130,065	162,430,924	Not available	Not available	145,983,409	1,673,947,765



DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
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MUNICIPAL ASSESSMENT VALUATIONS, 1934.

The Dominion Bureau of Statistics has for some years past compiled bulletins dealing with Assessment Valuations from reports made by municipalities to the several provincial governments. The report herewith presented gives information covering the year 1934.

There is no uniformity of system as between municipalities in the basis of assessment, nor is there any comparability as between provinces in the presentation of their several reports on assessments. The Bureau, however, has consulted with provincial authorities where discrepancies appeared to be somewhat abnormal, and the tables shown represent the latest and most reliable information which it is possible to obtain under existing conditions.

With regard to exempted valuations such property is comprised mainly of government property (Dominion, Provincial and Municipal) as well as that of educational, charitable and religious institutions.

In the province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the City of Charlottetown and seven incorporated towns. In the case of Charlottetown, land valuations only are shown under taxable real property.

Land and building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while income valuation is only shown for Ontario, Nova Scotia and Prince Edward Island.

Table 3 gives an historical record of valuations from 1919 to 1934. The fluctuations of values in the case of New Brunswick are due to incomplete returns from certain municipalities in the earlier years.

## MUNICIPAL ASSESSMENT

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		33,987,896
Nova Scotia 1/ .....	Not separated		137,808,458
New Brunswick .....	Not separated		126,366,539
Quebec .....	Not separated		2,184,368,606
Ontario .....	1,266,175,295	1,436,225,343	2,702,400,638
Manitoba .....	Not separated		495,428,343
Saskatchewan .....	950,175,177	117,538,925	1,067,714,102
Alberta .....	437,678,242	122,730,724	560,408,966
British Columbia .....	268,996,902	356,765,333	625,762,235
Total, All Provinces .....	-	-	7,934,245,783

- 1/ Personal Property and Income Assessments are for Sydney only; Other Taxable
- 2/ Of this amount \$93,390,168 is for property, temporarily exempted.
- 3/ In addition to the assessment figures shown there is also an assessment for includes \$188,354 not separable.



VALUATIONS, 1934.

Valuations of Municipalities by Provinces, 1934.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
6,217,767	178,629	1,530	40,385,822	5,187,040
22,071,512	1,081,182	10,740,830	171,701,982	44,961,175
19,333,049	—	—	145,699,588	Not shown
—	—	48,725,096	2,233,093,702	2/ 743,230,611
—	86,035,072	234,387,377	3/ 3,023,011,441	587,889,203
5,595,233	—	8,730,314	509,753,890	162,235,639
—	—	38,302,335	1,106,016,437	Not shown
—	—	16,998,912	577,407,878	Not shown
—	—	—	625,762,235	146,434,234
53,217,561	87,294,883	357,836,394	8,432,832,975	1,689,937,902

Valuations are for Halifax only.

school purposes only amounting to \$107,117,360. The amount \$3,023,011,441

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	6,467,450	-	6,467,450
	Towns		Not separated	3,404,266
	Rural			
	Municipalities		Not separated	24,116,180
Nova Scotia	Cities			57,807,175
	Towns		Not separated	43,012,521
	Municipalities			36,938,762
New Brunswick	Cities			51,967,567
	Towns			22,751,760
	Villages		Not separated	516,600
	Rural			
	Municipalities			51,130,612
Quebec	Cities			1,463,415,403
	Towns			209,130,348
	Rural			
	Municipalities		Not separated	509,432,885
	Independent Rural			
	Municipalities			2,389,970
Ontario	Cities	638,906,356	929,619,355	1,568,526,211
	Towns	79,265,192	198,139,548	277,404,740
	Villages	19,642,353	52,178,853	71,821,206
	Rural			
	Municipalities	528,360,894	256,287,587	784,648,481

1/ For Sydney only.

2/ For Halifax only.

3/ Includes temporarily exempted property amounting to \$46,495,648 for cities, \$35,631,677 for towns and \$11,262,843 for rural municipalities.

VALUATIONS, 1934.

to Classes of Municipalities for 1934.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
2,700,763	—	—	9,168,213	2,500,000
1,559,125	—	1,530	4,964,921	878,000
1,957,879	178,629	—	26,252,688	1,809,040
1/ 2,177,388	1/ 215,255	2/ 10,740,830	70,940,648	39,400,530
13,883,668	787,438	—	57,683,627	4,466,655
6,010,456	78,489	—	43,077,707	1,093,990
8,913,542	—	—	60,886,109	—
4,289,106	—	—	27,040,866	Not
59,700	—	—	576,300	—
6,065,701	—	—	57,196,313	shown
—	—	43,736,379	1,507,151,782	3/ 526,442,947
—	—	4,988,717	214,119,065	3/ 109,140,999
—	—	1,064,415	510,497,300	3/ 107,199,775
—	—	—	2,389,970	446,890
—	73,384,246	194,505,244	4/ 1,836,415,701	375,523,235
—	4,037,321	27,707,819	4/ 309,149,880	76,541,558
—	5,101,574	3,662,891	4/ 30,585,671	14,170,976
—	3,511,931	8,511,423	4/ 796,860,199	121,653,434

4/ In addition to the assessment figures shown there is also an assessment for school purposes only which amounted to \$2,636,133 for townships, \$1,167,415 for villages, \$16,656,397 for towns and \$86,657,415 for cities. Rural Municipalities include \$188,354 not separable.

Municipal Assessment

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities	Not	Not	240,016,392
	Towns			23,045,848
	Villages			4,687,829
	Suburban			
	Municipalities	separated	separated	15,797,955
	Rural Municipalities			211,880,319
Saskatchewan	Cities	59,417,562	50,417,283	109,834,845
	Towns	11,806,552	22,740,032	34,546,584
	Villages			
	(incl. Summer resort villages)	9,260,984	30,880,181	40,141,165
	Rural Municipalities	869,690,079	13,501,429	883,191,508
Alberta	Cities	62,871,599	77,093,216	139,964,815
	Towns	10,898,668	20,598,428	31,497,096
	Villages	4,551,976	13,917,766	18,469,742
	Municipal Districts	359,355,999	11,121,314	370,477,313
	Local Improvement Districts			N o t
British Columbia	Cities	206,682,564	274,972,904	481,655,468
	Villages	1,601,310	2,993,923	4,595,233
	Districts	60,713,028	78,798,506	139,511,534

Valuations, 1934.

to Classes of Municipalities for 1934 - (Concluded).

V a l u a t i o n s				Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
\$	\$	\$	\$	\$
32,305	-	7,908,281	247,956,978	64,143,034
1,521,620	-	657,291	25,224,759	16,794,825
579,522	-	101,772	5,369,123	1,102,515
564,225	-		16,362,180	7,445,940
2,897,561	-	62,970	214,840,850	72,749,225
-	-	9,321,723	119,156,568	
-	-	8,518,757	43,065,341	Not
-	-			
-	-	14,815,886	54,957,051	shown
-	-	5,645,969	888,837,477	
-	-	6,834,793	146,799,608	Not
-	-	6,407,969	37,905,065	
-	-	2,161,265	20,631,007	
-	-	1,594,885	372,072,198	shown
A v a i l a b l e				
-	-		481,655,468	112,137,041
-	-		4,525,233	808,666
-	-		139,511,534	33,483,527



Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property.....	31,140,194	100,069,373	81,073,093	1,397,802,504
Total Taxable Valuations .....	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property .....	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations .....	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property .....	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations .....	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,248,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property .....	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations .....	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property .....	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations .....	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property .....	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations .....	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property .....	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations .....	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property .....	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations .....	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property .....	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations .....	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872

## Valuations, 1934.

## and Exemptions of All Municipalities by Provinces, 1919-1934.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,500,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,023,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,708,101	1,057,679,940	786,863,141	560,997,184	7,182,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
435,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,316	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,330,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,237,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island \$	Nova Scotia \$	New Brunswick \$	1/ Quebec \$
<u>1 9 2 8</u>				
Taxable Real Property .....	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations ..	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property .....	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations ..	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property .....	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations...	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property .....	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations ..	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1 9 3 2</u>				
Taxable Real Property.....	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations ..	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886
<u>1 9 3 3</u>				
Taxable Real Property .....	33,731,795	139,323,274	129,634,462	2,192,446,982
Total Taxable Valuations ..	40,220,965	174,180,858	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not available	741,701,310
<u>1 9 3 4</u>				
Taxable Real Property .....	33,937,896	137,808,458	126,366,539	2,184,368,606
Total Taxable Valuations...	40,385,822	171,701,982	145,699,588	2,233,093,702
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1934 amounted to \$93,390,168.

2/ In addition to the assessment figures shown, there is also an assessment for school purposes only, which in 1934 amounted to \$107,117,360.

14/8/36/BC.



Valuations, 1934.

of All Municipalities by Provinces, 1919-1934 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,755,091,861
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,746
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,013,863,135	561,589,490	1,131,845,681	570,611,780	660,329,167	8,695,606,429
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,126,533,102	563,694,049	1,139,415,260	656,203,618	681,990,389	8,985,770,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,183,152,415	557,103,129	1,134,460,775	595,745,117	688,096,083	8,752,118,963
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
3,207,396,156	552,296,364	1,129,447,552	589,424,200	677,355,920	8,791,349,010
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
3,163,733,491	517,628,197	1,115,773,324	586,965,175	640,461,800	8,629,004,402
578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,934,245,783
3,023,011,441	509,753,890	1,106,016,437	577,407,878	625,762,235	8,432,832,975
587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902





DOMINION BUREAU OF STATISTICS - CANADA  
FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1935.

An analysis of Municipal Assessment Valuations for 1935, by provinces, is shown in the bulletin herewith presented. The information is obtained from reports issued by the several provincial governments.

It is a well known fact that the bases for assessment vary greatly as between provinces and even as between municipalities within the same province. Where discrepancies appeared to be abnormal the Bureau consulted with the provincial authorities and the statistics shown represent the latest and most reliable information which it is possible to obtain under existing conditions.

Concerning exempted valuations it may be explained that they are comprised largely of government property (Dominion, Provincial and Municipal) but also include the valuations of educational, charitable and religious institutions.

In the province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the City of Charlottetown and seven incorporated towns.

Land and buildings valuations are shown separately where such information is obtainable. Personal property is only recorded for the Maritime provinces and Manitoba, while income valuations were recorded only in Nova Scotia and Ontario for 1935.

Table 3 gives an historical record of valuations from 1919 to 1935. The fluctuations of values in the case of New Brunswick are due to incomplete returns from certain municipalities in the earlier years.

MUNICIPAL ASSESSMENT

Table 1. -- Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		34,065,474
Nova Scotia <sup>1/</sup> .....	Not separated		137,172,626
New Brunswick .....	Not separated		123,570,899
Quebec .....	Not separated		2,173,591,643
Ontario .....	Not separated		2,685,249,332
Manitoba .....	Not separated		471,645,195
Saskatchewan .....	941,489,766	116,519,683	1,058,009,449
Alberta .....	383,233,937	118,396,870	501,630,807
British Columbia .....	243,225,090	340,531,233	583,756,323
Total, All Provinces .....	-	-	7,768,691,748

1/ Personal Property and Income Assessments for cities are for Sydney only; Other Taxable Valuations are for Halifax only.

2/ Of this amount \$97,252,925 is for property, temporarily exempted.

3/ In addition to the assessment figures shown there is also an assessment for school purposes only amounting to \$84,204,218 for cities only; Assessment for school purposes for other municipalities are not shown in the report. The amount \$3,000,835,872 includes \$1,886,537 not separable.

4/ Cities only.

VALUATIONS, 1935.

Valuations of Municipalities by Provinces, 1935.

V a l u a t i o n s

Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
6,322,012	-	1,365	40,388,851	8,225,030
22,298,294	1,133,393	10,740,830	171,345,143	47,309,476
18,227,865	-	-	141,798,764	Not shown
-	-	50,447,659	2,224,039,302	2/ 734,498,153
-	71,500,340	242,199,663	3/ 3,000,835,872	4/ 380,845,652
5,479,320	-	10,704,954	487,829,469	159,039,314
-	-	38,051,653	1,096,061,102	Not shown
-	-	16,549,251	518,180,058	Not shown
-	-	-	583,756,323	146,685,827
52,327,491	72,633,733	368,695,375	8,264,234,884	1,476,603,452

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	Not	separated	6,497,925
	Towns	Not	separated	3,402,460
	Rural			
	Municipalities	Not	separated	24,165,089
Nova Scotia	Cities	Not	separated	57,334,062
	Towns	Not	separated	42,890,032
	Municipalities	Not	separated	36,948,532
New Brunswick	Cities	Not	separated	51,493,092
	Towns	Not	separated	21,907,716
	Villages	Not	separated	472,650
	Rural			
	Municipalities	Not	separated	49,697,441
Quebec	Cities	Not	separated	1,453,043,390
	Towns	Not	separated	208,940,186
	Rural			
	Municipalities	Not	separated	511,608,067
Ontario	Cities	Not	separated	1,569,994,583
	Towns	Not	separated	252,421,453
	Villages	Not	separated	72,920,908
	Rural			
	Municipalities	532,694,547	257,217,841	789,912,388

1/ For Sydney only.

2/ For Halifax only.

3/ Includes temporarily exempted property amounting to \$54,918,141 for cities, \$35,871,425 for towns and \$6,463,359 for rural municipalities.

VALUATIONS, 1935.

to Classes of Municipalities for 1935.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$		\$	\$		\$
2,648,563	-	-	9,146,488		4,915,500
1,543,013	-	1,365	4,946,838		1,405,500
2,130,436	-	-	26,295,525		1,904,030
1/2,226,563	1/272,015	2/10,740,830	70,573,470		40,156,230
14,211,497	782,561	-	57,884,090		6,017,179
5,860,234	78,817	-	42,887,583		1,136,067
8,273,753	-	-	59,766,845		Not shown
4,012,971	-	-	25,920,687		
105,350	-	-	578,000		
5,835,791	-	-	55,533,232		
-	-	43,923,122	1,496,966,512		3/535,889,280
-	-	5,513,723	214,453,909		3/95,346,791
-	-	1,010,814	512,618,881		3/103,262,082
-	57,505,299	204,320,907	4/1,831,820,789		380,845,652
-	3,744,711	25,672,005	281,838,169		Not shown
-	6,153,066	3,758,992	82,832,966		
-	4,097,264	8,447,759	5/804,343,948		

4/ In addition to the assessment figures shown there is also an assessment for school purposes only which amounted to \$84,204,218 for cities. Assessments for school purposes for other municipalities not shown in report.

5/ Includes \$1,886,537 not separable.



MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities			224,537,060
	Towns			22,772,177
	Villages			4,665,468
	Suburban	Not	Not	
	Municipalities	separated	separated	14,999,935
	Rural			
	Municipalities			204,670,555
Saskatchewan	Cities	56,527,490	49,629,679	106,157,169
	Towns	11,143,756	22,485,989	33,629,745
	Villages			
	(incl. Summer Resort villages)	9,068,644	30,612,145	39,680,789
	Rural			
	Municipalities	864,749,876	13,791,870	878,541,746
Alberta	Cities	58,611,290	76,557,305	135,168,595
	Towns	7,856,992	18,013,881	25,870,873
	Villages	4,198,462	12,959,598	17,158,060
	Municipal			
	Districts	312,567,193	10,866,086	323,433,279
	Local			
	Improve-ment			
	Districts			N o t
British Columbia	Cities	187,190,396	260,142,632	447,333,028
	Villages	1,586,040	3,052,100	4,638,140
	Districts	54,448,654	77,336,501	131,785,155

VALUATIONS, 1935.

to Classes of Municipalities for 1935 - (Concluded)

V a l u a t i o n s				Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
\$	\$	\$	\$	\$
29,645	-	9,815,277	234,381,982	62,750,133
1,364,130	-	670,575	24,806,882	15,375,752
566,635	-	120,757	5,352,860	1,217,290
650,435	-	-	15,650,370	7,556,755
2,868,475	-	98,345	207,637,375	72,139,384
-	-	9,286,988	115,444,157	
-	-	8,378,632	42,008,377	
				Not
				shown
-	-	14,608,872	54,289,661	
-	-	5,777,161	884,318,907	
-	-	7,038,029	142,206,624	
-	-	6,611,080	32,481,953	
-	-	1,437,576	18,595,636	
				Not
-	-	1,462,566	324,895,845	
				shown
A v a i l a b l e				
-	-	-	447,333,028	111,012,429
-	-	-	4,638,140	865,134
-	-	-	131,785,155	34,808,264

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property .....	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations ..	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property .....	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations ..	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property .....	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations ..	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,248,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property .....	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations ..	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property .....	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations ..	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property .....	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations ..	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property .....	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations ..	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property .....	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations ..	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property .....	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations ..	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872
For footnotes see page 10.				

## VALUATIONS, 1935.

and Exemptions of all Municipalities by Provinces, 1919-1935.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,507,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,028,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,708,101	1,057,679,940	786,863,141	560,997,184	7,182,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,316	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,381	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,287,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436



Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 2 8</u>				
Taxable Real Property .....	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations ...	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property .....	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations ...	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property .....	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations ...	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property .....	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations ...	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1 9 3 2</u>				
Taxable Real Property .....	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations ...	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886
<u>1 9 3 3</u>				
Taxable Real Property .....	33,731,795	139,323,274	129,634,462	2,192,446,982
Total Taxable Valuations ...	40,220,965	174,130,858	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not available	741,701,310
<u>1 9 3 4</u>				
Taxable Real Property .....	33,987,896	137,808,458	126,366,539	2,184,368,606
Total Taxable Valuations ...	40,385,822	171,701,982	145,699,588	2,234,158,117
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611
<u>1 9 3 5</u>				
Taxable Real Property .....	34,065,474	137,172,626	123,570,899	2,173,591,643
Total Taxable Valuations ...	40,388,851	171,345,143	141,798,764	2,224,039,302
Exemptions .....	8,225,030	47,309,476	Not available	734,498,153

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1935 amounted to \$97,252,925.

2/ In addition to the assessment figures shown, there is also an assessment for school purposes only, which in 1935 amounted to \$84,204,218 for cities only.



VALUATIONS, 1935.

of All Municipalities by Provinces, 1919-1935 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,746
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,013,863,135	561,589,490	1,131,845,681	570,611,780	660,329,167	8,695,606,429
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,126,533,102	563,694,049	1,139,415,260	656,203,618	681,990,389	8,985,770,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,183,152,415	557,103,129	1,134,460,775	595,745,117	688,096,083	8,752,118,963
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
3,207,396,156	552,296,364	1,129,447,552	589,424,200	677,355,920	8,791,349,010
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
3,163,733,491	517,628,197	1,115,773,324	586,965,175	640,461,800	8,629,004,402
578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,934,245,783
3,023,011,441	509,753,890	1,106,016,437	577,407,878	625,762,235	8,433,897,390
587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902
2,685,249,332	471,645,195	1,058,009,449	501,630,807	583,756,323	7,768,691,748
3,000,835,872	487,829,469	1,096,061,102	518,180,058	583,756,323	8,264,234,884
380,845,652	159,039,314	Not available	Not available	146,685,827	1,476,603,452



DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1936.

The Bureau herewith presents its annual bulletin summarizing Municipal Assessment Valuations by provinces for the year 1936. The information has been compiled from reports issued by provincial government departments in control of municipal interests in their respective provinces.

Owing to the fact that the bases of assessment vary materially as between provinces, it is difficult to arrive at true comparative values in different sections of the country. The systems of assessment as between municipalities within the same province are frequently not in accord with each other. Wherever discrepancies appeared to be somewhat abnormal the Bureau has consulted with provincial authorities, and the statistics now shown represent the latest available data and give information in the most reliable form which it is possible to obtain under existing circumstances.

At the Dominion-Provincial Conference on Municipal Statistics which was held in Ottawa in 1937, a Continuing Committee on Assessment and Population having representation from each province was appointed. It was instructed to study assessment conditions in each province with the object in view of recommending a uniform basis of reporting throughout Canada. Any recommendations of this Committee will, of course, have to be endorsed at a later session of the Conference, following which legislative action by provincial governments would be necessary to bring about uniformity of practice in the assessing of all property valuations.

With regard to exempted valuations as shown in the bulletin, while they are comprised largely of Dominion, Provincial and Municipal Government property they also include valuations of educational, charitable and religious institutions.

Attention is drawn to the assessment valuations for income in Ontario for 1936 totalling \$10,930,854 as compared with \$71,500,340 in 1935. The decline is accounted for by the replacement in 1936 of the municipal income tax on individuals by a provincial income tax.

In the Province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the City of Charlottetown and seven incorporated towns.

Table 3 gives an historical record of valuations from 1919 to 1936. The fluctuations of values in the case of New Brunswick are due to incomplete returns from certain municipalities in the earlier years.

MUNICIPAL ASSESSMENT

Table 1. Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		34,131,877
Nova Scotia .....	Not separated		137,076,180
New Brunswick .....	Not separated		117,976,386
Quebec .....	Not separated		2,146,101,583
Ontario .....	1,263,202,479	1,415,930,245	2,679,132,724
Manitoba .....	Not separated		461,402,958
Saskatchewan .....	932,992,544	116,153,256	1,049,145,800
Alberta .....	384,883,284	116,209,068	501,092,352
British Columbia .....	242,438,675	210,195,862	452,634,537
Total, All Provinces ....			7,578,744,397

- 1/ Of this amount \$99,837,040 is for property temporarily exempted.
- 2/ Includes \$82,787,073 assessment for school purposes only for cities. Assessment for school purposes for other municipalities are not shown in the report.
- 3/ Cities only
- 4/ Corporation Income, only.

## VALUATIONS, 1936

## Valuations of Municipalities by Provinces, 1936.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
6,427,925		1,400	40,561,202		8,259,050
22,796,404	725,348	10,511,655	171,109,587		45,940,264
13,072,457	28,024,270	9,383,046	168,456,159		64,319,825
		53,268,251	2,199,369,834	1/	738,067,746
	4/10,930,854	312,082,896	2/3,002,146,474	3/	386,428,507
5,329,075		10,489,331	477,221,364		159,619,526
		38,268,056	1,087,413,856		Not shown
		18,618,253	519,710,605		Not shown
			452,684,537		146,925,242
47,625,861	39,680,472	452,622,888	8,118,673,618		1,549,560,160



MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	Not separated		6,499,562
	Towns	Not separated		3,427,905
	Rural Municipalities	Not separated		24,204,410
Nova Scotia	Cities	Not separated		57,400,657
	Towns	Not separated		42,969,720
	Municipalities	Not separated		36,705,803
New Brunswick	Cities	Not separated		51,571,120
	Towns	Not separated		21,482,571
	Villages	Not separated		411,900
	Rural Municipalities	Not separated		44,510,795
Quebec	Cities	Not separated		1,432,041,258
	Towns	Not separated		204,281,218
	Rural Municipalities	Not separated		509,779,107
Ontario	Cities	631,776,146	930,116,405	1,561,892,551
	Towns	70,866,229	174,043,213	244,909,442
	Villages	19,249,622	54,240,434	73,490,056
	Rural Municipalities	541,310,482	257,530,193	798,840,675

1/ For Sydney only and includes Income Assessment.

2/ Included with Personal Property Assessment

3/ For Halifax, only.

4/ Information not complete.

VALUATIONS, 1936

to Classes of Municipalities for 1936.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
2,656,562	-	-	9,156,124		4,915,500
1,574,352	-	1,400	5,003,657		1,435,500
2,197,011	-	-	26,401,421		1,908,050
1/2,549,308	2/	3/10,511,655	70,461,620		39,409,675
14,469,312	656,348	-	58,095,380		5,380,090
5,777,784	69,000	-	42,552,537		1,150,499
4,655,695	17,576,170	8,066,572	81,869,557		34,875,440
3,942,387	5,335,115	1,120,954	31,881,027	4/	28,748,158
76,300	5,000	23,700	516,900		Not shown
4,398,075	5,107,985	171,820	54,188,675	4/	696,227
-	-	47,067,462	1,479,108,720	5/	541,543,528
-	-	4,988,123	209,269,341	5/	92,227,971
-	-	1,212,666	510,991,773	5/	104,296,247
-	6/8,492,599	7/277,807,656	7/1,848,192,806		386,428,507
-	6/1,376,799	22,902,891	269,189,132		
-	6/132,226	3,632,784	77,255,066		Not
-	6/ 929,230	7,739,565	807,509,470		shown

5/ Includes temporarily exempted property amounting to \$59,613,770 for cities, \$33,844,319 for towns and \$6,378,951 for rural municipalities.

6/ Corporation Income, only.

7/ Includes \$82,787,073 assessment for school purposes only. Assessments for school purposes for other municipalities are not shown in report.

## MUNICIPAL ASSESSMENT

Table 2. Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities			221,877,647
	Towns			22,622,230
	Villages			4,531,348
	Suburban	Not	Not	
	Municipalities	separated	separated	14,568,390
	Rural			
	Municipalities			197,803,343
Saskatchewan	Cities	55,498,607	49,560,408	105,059,015
	Towns	11,074,642	22,156,543	33,231,185
	Villages (incl. Summer Resort villages)	8,951,496	30,339,455	39,290,951
	Rural			
	Municipalities	857,467,799	14,096,850	871,564,649
Alberta	Cities	57,221,585	74,098,222	131,319,807
	Towns	8,138,529	18,132,566	26,271,095
	Villages	4,125,977	13,138,342	17,264,319
	Municipal Districts	315,397,193	10,839,938	326,237,131
	Local Improvement Districts			N o t
British Columbia	Cities	186,494,005	150,588,984	337,082,989
	Villages	1,594,885	1,604,027	3,198,912
	Districts	54,399,785	58,002,851	112,402,636

VALUATIONS, 1936.

to Classes of Municipalities for 1936 (Concluded)

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$	\$	
29,690	..	9,630,297	231,537,634	64,534,751	
1,270,760	..	662,716	24,555,706	15,168,492	
587,735	..	103,590	5,222,673	1,312,170	
644,275			15,212,665	8,024,815	
2,796,615	..	92,728	200,692,686	70,579,298	
	..	9,290,990	114,350,005	Not  shown	
	..	8,541,213	41,772,398		
	-	14,551,982	53,842,933		
	..	5,883,871	877,448,520		
		7,154,337	138,474,144		
		8,124,274	34,395,369		
		1,483,063	18,747,382		
	..	1,856,579	328,093,710	Not  shown	
A v a i l a b l e					
			337,082,989	110,445,342	
			3,198,912	1,002,376	
			112,402,636	35,477,524	

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec	
	\$	\$	\$	\$	
<u>1 9 1 9</u>					
Taxable Real Property ....	31,140,194	100,069,373	81,078,093	1,397,802,504	
Total Taxable Valuations	34,112,679	129,344,769	134,079,602	1,405,943,605	
Exemptions .....	Not available	29,601,759	Not available	460,249,686	
<u>1 9 2 0</u>					
Taxable Real Property ..	31,533,331	117,499,003	91,730,273	1,526,540,849	
Total Taxable Valuations.	34,869,611	145,164,631	157,710,711	1,546,860,546	
Exemptions .....	Not available	31,055,648	Not available	467,924,602	
<u>1 9 2 1</u>					
Taxable Real Property ...	31,698,331	136,824,878	57,008,514	1,603,952,784	
Total Taxable Valuations.	35,185,004	165,044,002	94,151,145	1,620,804,120	
Exemptions .....	Not available	37,248,350	Not available	488,415,112	
<u>1 9 2 2</u>					
Taxable Real Property ...	31,677,329	139,982,616	78,285,461	1,640,556,397	
Total Taxable Valuations.	35,167,996	167,620,635	116,741,661	1,663,512,047	
Exemptions .....	Not available	36,948,814	Not available	495,536,142	
<u>1 9 2 3</u>					
Taxable Real Property ...	32,041,113	142,093,014	53,971,874	1,702,838,237	
Total Taxable Valuations.	35,440,521	179,951,426	82,535,888	1,723,520,655	
Exemptions .....	Not available	36,286,290	Not available	541,498,987	
<u>1 9 2 4</u>					
Taxable Real Property ...	30,447,873	141,530,883	125,355,164	1,751,212,910	
Total Taxable Valuations.	32,616,673	168,416,510	184,422,417	1,770,696,447	
Exemptions .....	Not available	35,417,746	Not available	560,624,119	
<u>1 9 2 5</u>					
Taxable Real Property ...	30,570,834	141,025,289	100,637,512	1,810,575,661	
Total Taxable Valuations.	32,721,722	166,682,200	145,611,640	1,815,681,247	
Exemptions .....	Not available	36,271,892	Not available	563,917,244	
<u>1 9 2 6</u>					
Taxable Real Property ...	30,356,947	140,000,829	122,791,799	1,894,905,708	
Total Taxable Valuations.	40,621,183	165,681,347	176,341,215	1,903,398,877	
Exemptions .....	Not available	38,407,469	Not available	582,009,207	
<u>1 9 2 7</u>					
Taxable Real Property ...	30,420,780	136,434,599	155,618,105	1,917,424,449	
Total Taxable Valuations.	37,955,556	162,040,250	225,985,913	1,926,352,272	
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872	

For footnotes see pages 10 and 11.



VALUATIONS, 1936.

and Exemptions of all Municipalities by Provinces, 1919-1936.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,964,466,493	467,857,405	1,071,035,320	407,589,725	557,939,228	6,078,978,335
2,194,197,655	467,857,405	1,071,035,320	419,725,052	557,939,228	6,414,235,315
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
2,035,190,868	484,802,829	1,110,741,107	448,602,809	545,788,024	6,392,429,093
2,290,842,228	484,802,829	1,122,191,915	463,220,082	545,788,024	6,791,450,577
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,189,110,782	674,574,091	1,062,500,515	795,285,337	554,208,586	7,105,163,868
2,474,702,702	674,574,091	1,102,143,875	802,853,764	554,208,586	7,523,667,289
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,273,090,492	660,708,101	1,057,679,940	786,863,141	560,997,184	7,229,840,661
2,607,322,853	681,203,084	1,097,153,880	801,949,057	560,997,184	7,731,668,397
433,494,895	137,298,287	Not available	Not available	54,141,636	1,157,419,824
2,365,399,749	638,136,316	1,054,500,190	774,379,601	562,426,322	7,325,786,416
2,694,648,058	657,999,717	1,089,905,021	785,716,602	562,426,322	7,812,144,210
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,767,931,608	624,404,428	1,106,256,491	777,022,491	566,253,706	7,998,020,771
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,183	620,373,850	568,728,932	7,331,785,535
2,805,504,568	594,994,624	1,095,525,787	763,060,747	568,728,932	7,988,511,467
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,923,277,068	580,350,270	1,095,691,782	592,237,676	588,522,707	8,066,172,125
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,971,567,272	567,504,166	1,096,712,908	589,832,919	609,692,701	8,187,643,957
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

MUNICIPAL ASSESSMENT

Table 3. -- Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 2 8</u>				
Taxable Real Property ...	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations.	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property ...	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations.	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property ...	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations.	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property ...	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations.	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1 9 3 2</u>				
Taxable Real Property ...	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations.	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886
<u>1 9 3 3</u>				
Taxable Real Property ...	33,731,795	139,323,274	129,634,462	2,192,446,982
Total Taxable Valuations.	40,220,965	174,180,858	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not Available	741,701,310
<u>1 9 3 4</u>				
Taxable Real Property ...	33,987,896	137,808,458	126,366,539	2,184,368,606
Total Taxable Valuations.	40,385,822	171,701,982	145,699,588	2,234,158,117
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611
<u>1 9 3 5</u>				
Taxable Real Property ...	34,065,474	137,172,626	123,570,899	2,173,591,643
Total Taxable Valuations.	40,388,851	171,345,143	141,798,764	2,224,039,302
Exemptions .....	8,225,030	47,309,476	Not available	734,498,153
<u>1 9 3 6</u>				
Taxable Real Property ...	34,131,877	137,076,180	117,976,386	2,146,101,583
Total Taxable Valuations.	40,561,202	171,109,587	168,456,159	2,199,369,834
Exemptions .....	8,259,050	45,940,264	64,319,825	738,067,746

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1936 amounted to \$99,837,040.

VALUATIONS, 1936.

of All Municipalities, by Provinces, 1919-1936 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
3,023,948,266	559,315,719	1,103,620,560	616,430,432	634,601,014	8,323,714,940
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,132,714,410	561,589,490	1,131,845,681	570,611,780	660,329,167	8,814,457,704
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,238,786,407	563,694,049	1,139,415,260	656,203,618	681,990,389	9,098,023,353
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,033	8,222,259,998
3,301,954,772	557,103,129	1,134,460,775	595,745,117	688,096,033	8,370,921,320
536,535,703	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
3,317,425,341	552,296,364	1,129,447,552	589,424,200	677,355,920	8,901,378,195
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
3,266,751,485	517,628,197	1,115,773,324	586,965,175	640,461,800	8,732,022,396
578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,934,245,783
3,130,128,801	509,753,890	1,106,016,437	577,407,878	625,762,235	8,541,014,750
587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902
2,685,249,332	471,645,195	1,058,009,449	501,630,807	583,756,323	7,768,691,748
3,085,040,090	487,829,469	1,096,061,102	518,180,058	583,756,323	8,348,439,102
380,845,652	159,039,314	Not available	Not available	146,685,827	1,476,603,452
2,679,132,724	461,402,958	1,049,145,800	501,092,352	452,684,537	7,578,744,397
3,002,146,474	477,221,364	1,087,413,856	519,710,605	452,684,537	8,118,673,618
386,428,507	159,619,526	Not available	Not available	146,925,242	1,549,560,160

2/ Includes assessment for school purposes only, from 1919 - 1934. From 1935 assessment for school purposes only for cities has been included.





DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1937.

The Bureau has for some years past published an annual bulletin summarizing municipal assessment valuations by provinces, the information being compiled from reports issued by the provincial government departments in control of municipal administration.

It is impossible to arrive at accurate comparative values of assessment in different sections of the country owing to the variation in the basis of assessment as between provinces and frequently as between municipalities within the same province. Where discrepancies appeared abnormal provincial authorities have been consulted, and the statistics are as complete as possible under existing circumstances.

A standing committee appointed at the Dominion-Provincial Conference on municipal statistics held in Ottawa in 1937, is at present making a survey of assessment conditions throughout Canada with the object of eventually recommending a uniform basis of reporting throughout the Dominion.

Exempted valuations represent largely Dominion, Provincial and Municipal government property, but there are also included valuations of educational, religious and charitable institutions.

Land valuations as shown for Prince Edward Island where there are no rural municipalities have been estimated by provincial government authorities. Urban valuations in this province cover the City of Charlottetown and seven incorporated towns.

An historical record of assessment and exempted valuations covering the years 1919 to 1937 inclusive, will be found in Table 3. Fluctuations of values in the earlier years in New Brunswick are due to incomplete returns from certain municipalities.



MUNICIPAL ASSESSMENT

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		34,305,065
Nova Scotia .....	Not separated		186,324,890
New Brunswick .....	Not separated		123,329,347
Quebec .....	Not separated		2,130,452,112
Ontario 2/ .....	1,312,183,104	1,365,566,645	2,677,749,749
Manitoba .....	Not separated		455,012,254
Saskatchewan .....	913,548,145	116,670,723	1,030,218,868
Alberta .....	454,250,660	116,412,387	6/ 570,663,047
British Columbia .....	230,845,861	209,526,295	440,372,156
Total, All Provinces ...	-	-	7,648,427,488

- 1/ Of this amount \$100,402,530 is for property temporarily exempted.
- 2/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.
- 3/ Corporation Income, only.
- 4/ Includes \$84,158,634 assessment for school purposes only for cities. Assessments for school purposes for other municipalities are not shown in the report.

VALUATIONS, 1937.

Valuations of Municipalities by Provinces, 1937.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
6,421,647	-	1,387	40,728,099		8,146,550
21,157,256	1,068,215	10,706,755	219,257,116		47,866,312
14,584,307	28,622,121	7,170,200	173,705,975		52,009,103
-	-	50,290,946	2,180,743,058		1/748,078,891
-	3/ 8,633,910	4/315,993,118	4/3,003,425,657		5/391,910,347
5,398,365	-	10,601,549	471,012,168		160,179,240
-	-	38,339,206	1,068,558,074		Not shown
-	-	18,791,797	588,072,856		7/ 1,381,988
-	-	-	440,372,156		150,939,644
47,561,575	38,324,246	451,894,958	8,185,875,159		1,560,512,075

5/ Cities only.

6/ Includes \$1,381,988 statutory exemptions for Municipal Districts not separable.

7/ Municipal Districts only.

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	Not separated		6,554,425
	Towns	Not separated		3,472,835
	Rural			
	Municipalities	Not separated		24,277,805
Nova Scotia	Cities	Not separated		98,597,422
	Towns	Not separated		50,372,394
	Municipalities	Not separated		37,355,074
New Brunswick	Cities	Not separated		51,476,382
	Towns	Not separated		21,822,935
	Villages	Not separated		419,750
	Rural			
	Municipalities	Not separated		49,610,280
Quebec	Cities	Not separated		1,415,145,322
	Towns	Not separated		207,892,942
	Rural			
	Municipalities	Not separated		507,413,848
Ontario 5/	Cities	682,424,749	873,617,024	1,556,041,773
	Towns	73,329,515	175,103,841	248,433,356
	Villages	19,601,654	55,329,577	74,931,231
	Rural			
	Municipalities	536,827,186	261,516,203	798,343,389

1/ For Sydney only.

2/ Household and Business for Halifax, only.

3/ Information not complete.

4/ Includes temporarily exempted property amounting to \$53,739,878 for cities, \$38,191,132 for towns and \$8,471,520 for rural municipalities.

VALUATIONS, 1937.

to Classes of Municipalities for 1937.

Valuations				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
2,599,238	-	-	9,153,663	4,923,000
1,611,395	-	1,387	5,085,617	1,265,500
2,211,014	-	-	26,488,819	1,958,050
1/2,283,062	1/378,290	2/10,706,755	111,965,529	40,698,215
12,954,287	600,990	-	63,927,671	5,909,307
5,919,907	88,935	-	43,363,916	1,258,790
5,026,037	16,343,801	6,578,700	79,424,920	47,331,590
4,147,473	5,980,479	591,500	32,542,387	3/3,897,300
67,300	29,600	-	516,650	Not shown
5,343,497	6,268,241	-	61,222,018	3/ 780,213
-	-	44,005,679	1,459,151,001	4/542,519,823
-	-	4,938,118	212,831,060	4/ 98,980,286
-	-	1,347,149	508,760,997	4/106,578,782
-	6/6,486,992	7/280,539,684	7/1,843,068,439	391,910,347
-	6/1,127,545	23,501,800	273,962,701	
-	6/ 164,039	3,678,293	78,773,563	Not
-				shown
-	6/ 855,334	8,273,341	807,620,954	

5/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.

6/ Corporation Income, only.

7/ Includes \$84,158,634 assessment for school purposes only. Assessments for school purposes for other municipalities are not shown in report.

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities			217,101,475
	Towns			22,636,721
	Villages			4,470,814
	Suburban Municipalities	Not separated	Not separated	14,028,685
	Rural Municipalities			196,774,559
Saskatchewan	Cities	53,192,013	50,014,465	103,206,478
	Towns	10,734,742	22,052,069	32,786,811
	Villages (incl. Summer Resort villages)	8,719,956	30,029,952	38,749,908
	Rural Municipalities	840,901,434	14,574,237	855,475,671
Alberta	Cities	55,957,727	74,292,146	130,249,873
	Towns	8,100,914	18,207,781	26,308,695
	Villages	4,033,971	12,873,300	16,907,271
	Municipal Districts	313,066,881	11,039,160	1/324,106,041
	Local Improvement Districts	73,091,167	-	73,091,167
British Columbia	Cities	177,032,601	150,094,088	327,126,689
	Villages	1,630,895	1,806,408	3,437,303
	Districts	52,182,365	57,625,799	109,808,164

1/ Includes statutory exemptions of \$1,381,988 not separable.



VALUATIONS, 1937.

to Classes of Municipalities for 1937 - (Concluded)

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
28,360	"	9,740,436	226,870,271		65,670,003
1,325,820	"	663,086	24,625,627		15,914,134
554,265	"	98,290	5,123,369		1,268,600
649,185	"		14,677,870		8,429,830
2,840,735	"	99,737	199,715,031		68,896,673
"	"	9,692,482	112,898,960		
"	"	8,620,808	41,407,619		Not
"	"				shown
"	"	14,160,389	52,910,297		
"	"	5,865,527	861,341,198		
"	"	7,128,830	137,378,703		
"	"	8,587,782	34,896,477		
"	"	1,362,152	18,269,423		
"	"	1,713,033	324,437,086		1,381,988
"	"	"	73,091,167		
"	"	"	327,126,689		112,487,630
"	"	"	3,437,303		1,042,487
"	"	"	109,808,164		37,409,527

## MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property ...	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations.	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property ...	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations.	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property ...	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations.	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,248,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property ...	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations.	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property ...	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations.	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property ...	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations.	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property ...	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations.	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property ...	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations.	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property ...	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations.	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872

For footnotes see pages 10 and 11.

VALUATIONS, 1937.

and Exemptions of all Municipalities by Provinces, 1919-1937.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,964,466,493	467,857,405	1,071,035,320	407,589,725	557,939,228	6,078,978,335
2,194,197,655	467,857,405	1,071,035,320	419,725,052	557,939,228	6,414,235,315
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
2,035,190,868	484,802,829	1,110,741,107	448,602,809	545,788,024	6,392,429,093
2,290,842,228	484,802,829	1,122,191,915	463,220,082	545,788,024	6,791,450,577
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,189,110,782	674,574,091	1,062,500,515	795,285,387	554,208,586	7,105,163,868
2,474,702,702	674,574,091	1,102,143,875	802,853,764	554,208,586	7,523,667,289
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,273,090,492	660,708,101	1,057,679,940	786,863,141	560,997,184	7,229,840,661
2,607,322,853	681,203,084	1,097,153,880	801,949,057	560,997,184	7,731,668,397
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,365,399,749	638,136,316	1,054,500,190	774,379,601	562,426,322	7,325,786,416
2,694,648,058	657,999,717	1,089,905,021	785,716,602	562,426,322	7,812,144,210
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,767,931,608	624,404,428	1,106,256,491	777,022,491	566,253,706	7,998,020,771
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,805,504,568	594,994,624	1,095,525,787	763,060,747	568,728,932	7,988,511,467
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,923,277,068	580,350,270	1,095,691,782	592,287,676	588,522,707	8,066,172,125
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,971,567,272	567,504,166	1,096,712,908	589,832,919	609,692,701	8,187,643,957
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 2 8</u>				
Taxable Real Property ...	31,658,612	136,295,136	153,272,949	1,986,767,363
Total Taxable Valuations.	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property ...	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations.	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property ...	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations.	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property ...	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations.	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1 9 3 2</u>				
Taxable Real Property ...	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations.	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886
<u>1 9 3 3</u>				
Taxable Real Property ...	33,731,795	139,323,274	129,634,462	2,192,446,982
Total Taxable Valuations.	40,220,965	174,180,858	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not available	741,701,310
<u>1 9 3 4</u>				
Taxable Real Property ...	33,987,896	137,808,458	126,366,539	2,184,568,606
Total Taxable Valuations.	40,385,822	171,701,982	145,699,588	2,234,158,117
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611
<u>1 9 3 5</u>				
Taxable Real Property ...	34,065,474	137,172,626	123,570,899	2,173,591,643
Total Taxable Valuations.	40,388,851	171,345,143	141,798,764	2,224,039,302
Exemptions .....	8,225,030	47,309,476	Not available	734,498,153
<u>1 9 3 6</u>				
Taxable Real Property ...	34,131,877	137,076,180	117,976,386	2,146,101,583
Total Taxable Valuations.	40,561,202	171,109,587	168,456,159	2,199,369,834
Exemptions .....	8,259,050	45,940,264	64,319,825	738,067,746
<u>1 9 3 7</u>				
Taxable Real Property ...	34,305,065	186,324,890	123,329,347	2,130,452,112
Total Taxable Valuations.	40,728,099	219,257,116	173,705,975	2,180,743,058
Exemptions .....	8,146,550	47,866,312	52,009,103	748,078,891

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1937 amounted to \$100,402,530.

2/ Includes assessment for school purposes only, from 1919 - 1934. From 1935 assessment for school purposes only for cities has been included.



VALUATIONS, 1937.

of All Municipalities, by Provinces, 1919-1937 - Concluded)

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
3,023,948,266	559,315,719	1,103,620,560	616,430,432	634,601,014	8,323,714,940
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,132,714,410	561,589,490	1,131,845,681	570,611,780	660,329,167	8,814,457,704
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,238,786,407	563,694,049	1,139,415,260	656,203,618	681,990,389	9,098,023,353
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,301,954,772	557,103,129	1,134,460,775	595,745,117	688,096,083	8,870,921,320
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
3,317,425,341	552,296,364	1,129,447,552	589,424,200	677,355,920	8,901,378,195
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
3,266,751,485	517,628,197	1,115,773,324	586,965,175	640,461,800	8,732,022,396
578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,934,245,783
3,130,128,801	509,753,890	1,106,016,437	577,407,878	625,762,235	8,541,014,750
587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902
2,685,249,332	471,645,195	1,058,009,449	501,630,807	583,756,323	7,768,691,748
3,085,040,090	487,829,469	1,096,061,102	518,180,058	583,756,323	8,348,439,102
380,845,652	159,039,314	Not available	Not available	146,685,827	1,476,603,452
2,679,132,724	461,402,958	1,049,145,800	501,092,352	452,684,537	7,578,744,397
3,002,146,474	477,221,364	1,087,413,856	519,710,605	452,684,537	8,118,673,618
386,428,507	159,619,526	Not available	Not available	146,925,242	1,549,560,160
2,677,749,749	455,012,254	1,030,218,868	5/570 663,047	440,372,156	7,648,427,488
3,003,425,657	471,012,168	1,068,558,074	588,072,856	440,372,156	8,185,875,159
391,910,347	160,179,240	Not available	4/ 1,381,988	150,939,644	1,560,512,075

3/ Includes \$1,381,988 statutory exemptions for Municipal Districts, not separable.

4/ Municipal Districts only.





DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1938.

Variations in the basis of assessment as between provinces and frequently as between municipalities make it impossible to compile a strictly comparable report on Municipal Assessment Valuations throughout Canada. In preparing the present bulletin the Bureau has, where discrepancies appeared abnormal, consulted with Provincial authorities, and the information submitted is as complete and accurate as it is possible to obtain under existing circumstances.

Exempted valuations represent largely Dominion, Provincial and Municipal government properties, plus educational, religious and charitable institutions.

Land valuations as shown for Prince Edward Island where there are no rural municipalities have been estimated by provincial government authorities. Urban valuations in that province cover the City of Charlottetown and seven incorporated towns.

An historical record of assessment and exempted valuations covering the years 1919 to 1938 inclusive, will be found in Table 3. Fluctuations of values in the earlier years in New Brunswick are due to incomplete returns from certain municipalities.

The Dominion-Provincial Conference on uniform methods of reporting Municipal Statistics has been engaged through a standing Committee for some time past in the study of assessment problems, and hope is entertained that eventually more comparable data may be obtained.

MUNICIPAL ASSESSMENT

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		34,665,548
Nova Scotia .....	Not separated		184,420,027
New Brunswick .....	Not separated		117,508,276
Quebec .....	Not separated		2,144,048,379
Ontario 2/ .....	1,299,729,102	1,383,171,712	2,682,900,814
Manitoba .....	Not separated		446,106,710
Saskatchewan .....	903,244,199	115,516,893	1,018,761,092
Alberta .....	454,037,982	116,806,509	570,844,491
British Columbia .....	225,366,996	223,156,787	448,523,783
Total, All Provinces ...	-	-	7,647,779,620

- 1/ Of this amount \$93,233,664 is for property temporarily exempted.
- 2/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.
- 3/ Corporation Income, only.
- 4/ Includes \$84,994,221 assessment for school purposes only for cities. Assessments for school purposes for other municipalities are not shown in the report.

VALUATIONS, 1938.

Valuations of Municipalities by Provinces, 1938.

V a l u a t i o n s					Exempted
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		Property
\$	\$	\$	\$		\$
6,612,100	-	1,361	41,279,009		8,196,650
22,014,547	1,336,570	11,757,400	171,154,983		49,246,021
14,691,075	30,858,729	7,367,025	170,425,105		53,877,550
-	-	51,331,272	2,195,380,151		1/745,740,987
-	3/ 8,087,699	4/322,389,070	4/3,018,414,721		5/400,812,189
5,418,988	-	10,763,625	462,289,323		160,328,995
-	-	37,823,976	1,056,585,068		Not shown
-	-	17,867,017	6/587,382,464		7/ 1,320,044
-	-	-	448,523,783		169,073,104
48,736,710	40,282,998	459,300,746	8,151,434,607		1,588,595,540

5/ Cities only.

6/ Includes \$1,320,044 statutory exemptions for Municipal Districts not separable.

7/ Municipal Districts only.

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities	Not separated		6,608,743
	Towns	Not separated		3,539,520
	Rural			
	Municipalities	Not separated		24,517,285
Nova Scotia	Cities	Not separated		1/99,150,192
	Towns	Not separated		1/49,688,161
	Municipalities	Not separated		1/35,581,674
New Brunswick	Cities	Not separated		51,529,885
	Towns	Not separated		21,672,362
	Villages	Not separated		183,200
	Rural			
	Municipalities	Not separated		44,122,829
Quebec	Cities	Not separated		1,418,896,062
	Towns	Not separated		214,599,851
	Rural			
	Municipalities	Not separated		510,552,966
Ontario 4/	Cities	679,476,592	884,664,579	1,564,141,171
	Towns	69,701,274	182,749,905	252,451,179
	Villages	19,701,521	56,101,564	75,803,085
	Rural			
	Municipalities	530,849,715	259,655,664	790,505,379

1/ Includes "Exemptions" not separable.

2/ Information not complete.

3/ Includes temporarily exempted property amounting to \$48,252,061 for cities, \$36,364,705 for towns and \$8,666,898 for rural municipalities.



VALUATIONS, 1938.

to Classes of Municipalities for 1938.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$	\$	\$
2,727,538	-	-	9,336,281	4,943,000	
1,667,650	-	1,361	5,208,531	1,265,100	
2,216,912	-	-	26,734,197	1,988,550	
1/1,288,362	1/591,410	1/11,757,400	71,818,074	40,969,290	
1/15,083,602	1/661,455	-	58,241,721	7,191,497	
1/5,642,583	1/83,705	-	41,095,188	1,085,234	
5,248,578	17,776,710	6,479,300	81,034,473	47,331,590	
5,102,945	7,398,150	562,900	34,736,357	2/5,617,767	
37,200	25,900	324,825	571,125	Not shown	
4,302,352	5,657,969	-	54,083,150	2/ 928,193	
-	-	44,920,644	1,463,816,706	3/538,892,466	
-	-	5,065,484	219,665,335	3/ 97,097,292	
-	-	1,345,144	511,898,110	3/109,751,229	
-	5/5,837,711	6/285,031,016	6/1,855,009,898	400,812,189	
-	5/1,145,286	24,982,969	278,579,434		
-	5/ 101,470	3,904,564	79,809,119	Not	
-	5/1,003,232	8,470,521	805,016,270	shown	

4/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.

5/ Corporation Income, only.

6/ Includes \$84,994,221 assessment for school purposes only. Assessments for school purposes for other municipalities are not shown in report.

MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e			
		Taxable Real Property			
		Land	Buildings	Total	
		\$	\$	\$	
Manitoba	Cities			211,056,911	
	Towns			22,455,006	
	Villages			4,491,923	
	Suburban	Not	Not		
	Municipalities	separated	separated	13,378,160	
	Rural				
	Municipalities			194,724,710	
Saskatchewan	Cities	50,430,668	49,132,103	99,562,771	
	Towns	10,402,454	21,799,308	32,201,762	
	Villages				
	(incl. Summer Resort villages)	8,586,167	30,064,074	38,650,241	
	Rural				
	Municipalities	833,824,910	14,521,408	848,346,318	
Alberta	Cities	53,882,476	74,592,919	128,475,395	
	Towns	8,049,516	18,144,525	26,194,041	
	Villages	4,126,263	12,700,354	16,826,617	
	Municipal Districts	306,052,170	11,368,711	317,420,881	
	Local Improvement Districts	81,927,557	-	81,927,557	
British Columbia	Cities	172,151,678	152,300,612	324,452,290	
	Villages	1,636,996	1,866,834	3,503,830	
	Districts	51,578,322	68,989,341	120,567,663	

1/ Includes statutory exemptions of \$1,320,044 not separable.

VALUATIONS, 1938.

to Classes of Municipalities for 1938 - (Concluded)

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
28,360	-	9,895,775	220,981,046		65,597,229
1,315,665	-	669,948	24,440,619		15,324,234
567,675	-	99,465	5,159,063		1,258,489
688,630	-	-	14,066,790		8,859,600
2,818,658	-	98,487	197,641,805		69,289,443
-	-	9,635,335	109,198,106		
-	-	8,430,345	40,632,107		Not
					shown
-	-	13,928,745	52,578,986		
-	-	5,829,551	854,175,869		
-	-	7,052,220	135,527,615		-
-	-	7,574,540	33,768,581		-
-	-	1,539,033	18,356,650		-
-	-	1,701,224	1,317,802,061		1,320,044
-	-	-	81,927,557		-
-	-	-	324,452,290		113,495,824
-	-	-	3,503,830		1,082,347
-	-	-	120,567,663		54,494,933

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property ...	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations.	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions .....	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property ...	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations.	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions .....	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property ...	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations.	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions .....	Not available	37,248,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property ...	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations.	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions .....	Not available	36,948,814	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property ...	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations.	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions .....	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property ...	30,447,873	141,530,888	125,355,164	1,751,212,910
Total Taxable Valuations.	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions .....	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property ...	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations.	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions .....	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property ...	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations.	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions .....	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property ...	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations.	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions .....	1,789,500	38,875,486	Not available	618,929,872
<u>1 9 2 8</u>				
Taxable Real Property ...	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations.	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions .....	1,799,500	40,619,145	Not available	630,835,391

For footnotes see pages 10 and 11.



VALUATIONS, 1938.

and Exemptions of all Municipalities by Provinces, 1919-1938.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,964,466,493	467,857,405	1,071,035,320	407,589,725	557,939,228	6,078,978,335
2,194,197,655	467,857,405	1,071,035,320	419,725,052	557,939,228	6,414,235,315
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
2,035,190,868	484,802,829	1,110,741,107	448,602,809	545,788,024	6,392,429,093
2,290,842,228	484,802,829	1,122,191,915	463,220,082	545,788,024	6,791,450,577
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,189,110,782	674,574,091	1,062,500,515	795,285,337	554,208,586	7,105,163,868
2,474,702,702	674,574,091	1,102,143,873	802,853,764	554,208,586	7,523,667,289
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,273,090,492	660,708,101	1,057,679,940	786,863,141	560,997,184	7,229,340,661
2,607,322,853	681,203,084	1,097,153,880	801,949,057	560,997,184	7,731,668,397
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,365,399,749	638,136,316	1,054,500,190	774,379,601	562,426,322	7,325,786,416
2,694,648,058	657,999,717	1,089,905,021	785,716,602	562,426,322	7,812,144,210
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,767,931,608	624,404,428	1,106,256,491	777,022,491	566,253,706	7,998,020,771
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,805,504,568	594,994,624	1,095,525,787	763,060,747	568,728,932	7,988,511,467
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	533,173,277	588,522,707	7,456,907,285
2,923,277,068	580,350,270	1,095,631,782	592,287,676	588,522,707	8,066,172,125
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,971,567,272	567,504,166	1,096,712,908	589,832,919	609,692,701	8,187,643,957
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,752,091,861
3,023,948,266	559,315,719	1,103,620,560	616,430,432	634,601,014	8,323,714,940
477,639,396	144,748,168	Not available	Not available	77,501,143	1,272,142,743



Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<u>1 9 2 9</u>				
Taxable Real Property ...	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations.	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions .....	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property ...	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations.	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions .....	1,934,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property ...	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations.	39,302,440	177,215,514	153,564,310	2,223,478,680
Exemptions .....	1,828,000	48,119,429	Not available	705,797,801
<u>1 9 3 2</u>				
Taxable Real Property ...	32,642,455	141,006,134	127,865,063	2,226,143,786
Total Taxable Valuations.	39,258,331	178,563,967	148,457,809	2,269,148,711
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886
<u>1 9 3 3</u>				
Taxable Real Property ...	33,731,795	139,323,274	129,634,462	2,192,446,982
Total Taxable Valuations.	40,220,965	174,180,358	149,215,416	2,240,825,176
Exemptions .....	5,183,790	45,513,267	Not available	741,701,310
<u>1 9 3 4</u>				
Taxable Real Property ...	33,987,896	137,808,458	126,366,539	2,184,368,606
Total Taxable Valuations.	40,385,822	171,701,982	145,699,588	2,234,158,117
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611
<u>1 9 3 5</u>				
Taxable Real Property ...	34,065,474	137,172,626	123,570,899	2,173,591,643
Total Taxable Valuations.	40,388,851	171,345,143	141,798,764	2,224,039,302
Exemptions .....	8,225,030	47,309,476	Not available	734,498,153
<u>1 9 5 6</u>				
Taxable Real Property ...	34,131,877	137,076,180	117,976,386	2,146,101,583
Total Taxable Valuations.	40,561,202	171,109,587	168,456,159	2,199,369,834
Exemptions .....	8,259,050	45,940,264	64,319,825	738,067,746
<u>1 9 3 7</u>				
Taxable Real Property ...	34,305,065	186,324,890	123,329,347	2,129,594,112
Total Taxable Valuations.	40,728,099	219,257,116	173,705,975	2,194,339,825
Exemptions .....	8,146,550	47,866,312	52,009,103	748,078,891
<u>1 9 3 8</u>				
Taxable Real Property ...	34,665,548	184,420,027	117,508,276	2,144,048,879
Total Taxable Valuations.	41,279,009	171,154,983	170,425,105	2,195,380,151
Exemptions .....	8,196,650	49,246,021	53,377,550	745,740,987

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1938 amounted to \$93,283,664.

2/ Includes assessment for school purposes only, from 1919 - 1934. From 1935 assessment for school purposes only for cities has been included.

VALUATIONS, 1938.

of All Municipalities, by Provinces, 1919-1938 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,132,714,410	561,589,490	1,131,845,681	570,611,780	660,329,167	8,814,457,704
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,238,786,407	563,694,049	1,139,415,260	656,203,618	681,990,389	9,098,023,353
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,301,954,772	557,103,129	1,134,460,775	595,745,117	698,096,083	8,870,921,320
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
3,317,425,341	552,296,364	1,129,447,552	589,424,200	677,355,920	8,901,378,195
559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
3,266,751,485	517,628,197	1,115,773,324	586,965,175	640,461,800	8,732,022,396
578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,924,245,783
3,130,128,801	509,753,890	1,106,016,437	577,407,378	625,762,235	8,541,014,750
587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902
2,685,249,332	471,645,195	1,058,009,449	501,630,807	583,756,323	7,768,691,748
3,085,040,090	487,829,469	1,096,061,102	518,180,958	583,756,323	8,348,439,102
380,845,652	159,039,314	Not available	Not available	146,685,827	1,476,603,452
2,679,132,724	461,402,958	1,049,145,800	501,092,352	452,684,537	7,573,744,397
3,002,146,474	477,221,364	1,087,413,856	519,710,605	452,684,537	8,118,673,618
386,428,507	159,619,526	Not available	Not available	146,925,242	1,549,560,160
2,677,749,749	455,012,254	1,030,218,868	570,663,047	440,372,156	7,648,427,488
3,003,425,657	471,012,168	1,068,558,074	3/568,072,356	440,372,156	8,185,875,159
391,910,347	160,179,240	Not available	4/ 1,381,988	150,939,644	1,560,512,075
2,682,900,814	446,106,710	1,018,761,092	570,844,491	448,523,783	7,647,779,620
3,018,414,721	462,289,323	1,056,585,068	3/567,382,464	448,523,783	8,151,434,607
400,812,189	160,328,995	Not available	4/ 1,320,044	169,073,104	1,593,595,540

3/ Includes \$1,381,988 in 1937 and \$1,320,044 in 1938 statutory exemptions for Municipal Districts, not separable.

4/ Municipal Districts only.

















